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SOCIAL RESPONSIBILITY OF BUSINESS: PROBLEMS AND PROSPECTS OF DEVELOPMENT

Abstract. The company's social responsibility (or corporate social responsibility, CSR) is its contribution to economic, environmental and social activities that ensure and support sustainable development, both of the company itself, and of its region of presence and society as a whole. Describing the current state of the theory of sustainable development, it should be noted that at present there is no generally accepted approach to interpreting the essence of this phenomenon and the content of the corresponding concept. Discussions continue on the principles and factors of sustainable development, the legality of using the notion of "sustainable development" in relation to business and a separate business organization, the place of the concept of sustainable development in the system of concepts associated with the issues of corporate social responsibility, the relationship between the concepts of "sustainable development of the company" and "Corporate sustainability".

Keywords: social responsibility, economics, science, security, problems, corporations.

Introduction. The social responsibility of companies does not contradict their desire for maximum profit, but this is not a current, but a promising profit. The participation of the corporation in solving social and environmental problems, in social partnership, in accelerating the development of regions of presence, changes the world for the better and thereby, first, creates better business conditions, increases the purchasing power of consumers, and second, reduces political and social risks, capable to destroy the company, and, thirdly, increase the value of its brand, i.e. market capitalization.

Methods of research. The research was compiled by the works of domestic and foreign leading economists. During the research, the author used methods of system, comparative, factor analysis, as well as methods of statistical analysis of economic processes. In the course of the work, the author used the general methodological principles that enabled him to fully and objectively study the problems. The basis of the research is the system approach, the logic of application, the historical approach, the comparative method, the content analysis of documents and research materials.

The discussion of the results. The social responsibility of private business, non-governmental and charitable organizations, and private individuals is particularly important in the sphere of education. First of all, it concerns helping young people who do not have the opportunity to pay for their education on their own, in order to get a decent education.

Required:

- Create a network of public-private partnerships for the development of higher and secondary education.
- Develop a multi-level system of grants for training.
- Create a system of specialized educational institutions of research and applied education that take into account regional specialization throughout the country.
- Legally enforce compulsory production practices at enterprises, starting with the second year of study at the university.

The social responsibility of a Russian company is determined in accordance with legally stipulated and voluntary actions that are in a constant process of improvement as a result of regular dialogues of the company with stakeholders within the company and outside it. Socially responsible is a company that complies with all the statutory rules and obligations included in the minimum set of attributes of corporate social responsibility, which includes:
- production of high-quality and safe goods and services;
- full payment of all types of taxes;
- payment of regular wages to their employees and making their contribution to their social security;
- compliance with antimonopoly legislation requirements;
- observance of legislative norms in the field of environmental protection and state requirements for environmentally friendly production;
- ensuring the safety, health and safety of employees, compliance with labor law;
- observance of human rights provided by the Constitution of the Republic of Kazakhstan.

Currently, there are about 30 international standards in the field of CSR in the world. They are
designed to assess and manage CSR activities, as well as to report in this area at the corporate level. For
more adequate perception and for implementation at the corporate level, these standards should be
grouped, for example, into four main groups, depending on the scope and purposes of their use:
- Guidelines and codes of conduct (Amnesty International Guidelines for the Observance of Human
Rights for Companies and OECD for Multinational Enterprises, UN Global Compact and others);
- Management systems and certification schemes (Environmental Management and Audit Scheme
EMAS, eco-standards ISO 9000 and 14001, standard for assessing social aspects of SA 8000 management
systems and others);
- Rating indices (Dow Jones index for sustainable development DJISI, "ethical" indices FTSE4Good, etc.)
- Reporting systems (GRI Global Sustainability Reporting Initiative and AA1000S Reporting
Processes)

Being a voluntary activity of the company, social and environmental reporting and reporting in the
field of sustainable development represent a technology and a tool of corporate governance that allows to
systematize the company's activities in the non-financial sphere (social, environmental and other programs
and initiatives) and improve the quality of strategic and operational management that leads to an increase
in the sustainability and manageability of the organization as a whole. Such voluntary open reporting
allows the company to demonstrate its commitment to the principles of CSR and sustainable development,
to become transparent to society and to provide meaningful information for it in the framework of
corporate environmental, social and ethical performance.

The company should create principles and standards (a collective agreement, a code of corporate
conduct, etc.) that would take into account the interests of employees, for example, pay staff costs in the
event of sickness or injury at work. Such a way of creating enterprises of high social responsibility will be
most effective in the conditions of an uniformed social security system. Responsibility for the social issues
of their own employees will be borne by enterprises, and the state's expenses will be distributed among the
poorest layers of the population. Such an approach, although not profitable for business in the short term,
but in the long term this will benefit not only business, but the state and the whole society as a whole.

In China, there are government programs to eradicate poverty, help people affected by natural
disasters and disasters, sponsorship in education, etc. The Chinese leadership is confident that companies
should adopt the state's initiative and take responsibility for financing charitable programs. In countries
such as China and Russia, the existence of social programs forces companies to spend money, and
enterprises, in turn, write these expenses in balance as expenses for charity, i.e. non-earmarked costs.
Unlike the target expenses, charity does not bring profit, which means that shareholders receive less
dividends. The question arises: if companies perceive charity as additional costs and do not realize the
benefits of their investments, do they correctly understand the phenomenon of social responsibility? And
can a company turn social responsibility into a core business and, at the same time, have good financial
indicators at the end of the year?

The social responsibility of the enterprise opens up the following perspectives:

1. Improvement of financial indicators - active social policy, transparency of the enterprise in relation
to environmental protection and relations with personnel can influence financial indicators. The study
showed a direct link between the quality of corporate social responsibility policies and the improvement of
its financial performance. The financial indicators of enterprises carrying out an active social policy turned
out to be 10% higher than those of other enterprises. The study evaluated eight key indicators, including
turnover growth, sales growth, and increase in gross profit for the periods of 1 year and 3 years. The
increase in net profit was also estimated.
2. Reduction of operating expenses - in addition to improving financial indicators, the social responsibility policy allows reducing operating expenses. In particular, such results lead to initiatives aimed at improving the environmental safety of production.

3. Improving the image and reputation of brands - great opportunities in the market create conditions in which the choice of consumers of a product or brand is influenced not only by the price of the product and its quality, but also by dozens of other factors. One of the factors of influence, as the research shows, is the reputation of the enterprise as a socially responsible subject. Factors most influencing public opinion about the enterprise: social responsibility of the enterprise (49%), quality and reputation of the brand (40%), business indicators of the enterprise (32%). Social responsibility came to the forefront as a factor shaping the opinion of consumers.

4. Increased sales and customer loyalty - a successful and well-considered policy of social responsibility can significantly affect the level of sales of enterprises and customer loyalty. It should be noted the emerging relationship between the behavior of consumers and the reputation of the enterprise as a socially responsible.

5. Reducing staff turnover, increasing staff loyalty, increasing staff motivation - enterprises that pursue an active policy of social responsibility, attract professionals more easily, reduce staff turnover, and reduce the cost of training employees due to low turnover. In 2010, more than half of graduates of prestigious universities preferred to choose companies that are known for their responsible attitude to society, significant social programs.

6. Reducing pressure from inspection bodies - the publication of principles and policies for employees, the environment, in relations with suppliers, gives an answer to state bodies, which is the approach of the enterprise to these issues. An important role is played by regular social audit.

7. Access to capital - one of the trends of recent years - the growth of so-called socially responsible investments. Summing up, it should be noted that in Russia there are distinct trends in the sphere of small business that in the near future socially responsible enterprises will receive significantly greater competitive advantages in the market than enterprises with a traditional approach to the relationship with society. The impact of social responsibility on competitiveness is constantly increasing.

Thus, social responsibility is a powerful and comprehensive management tool. Moreover, managers and owners of enterprises need to already carry out social investments to get a decent effect in the future and strengthen their competitive positions in the market.

Describing the current state of the theory of sustainable development, it should be noted that at present there is no generally accepted approach to interpreting the essence of this phenomenon and the content of the corresponding concept. Discussions continue on the principles and factors of sustainable development, the legality of using the notion of "sustainable development" in relation to business and a separate business organization, the place of the concept of sustainable development in the system of concepts associated with the issues of corporate social responsibility, the relationship between the concepts of "sustainable development of the company" and "Corporate sustainability".

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БИЗНЕСІНІҢ ЕЛЕУМЕТТІК ЖАУАПҚЕРШІЛІКІ:
МӘСЕЛЕЛЕРІ ЖӘНЕ ДАМУ КЕЛЕШЕГІ

Аннотация. Компанияның елеуметтік жауапкершілігі (немесе корпоративтік елеуметтік жауапкершілік, КЭЖ) - компанияның және тұтыс алаңда аймақтағы және өнім көпшілдері категерсімз екі тұрақты дамуын камтамасыз ету мен қолдау, экономикалық, экологиялық және елеуметтік құқыралар, оның үлес болып табылады. Тұрақты даму теориясының қазақ қызметтің сыяқтығы, ол құбылыстын әсіресі және тізімді ұтымдырадын мазмұнын өзгертің әрқасына өртішкен қазақ құлақта, қазақ ұлылары бар өкінің атып өткен және тұрақты даму принциптері мен факторлары тұралы дебаттарға, бизнес өкінің және бизнес ұйымдарының қатысты «тұрақты даму» концепциясын қолдану заңдары, корпоративтік елеуметтік жауапкершілік мәселелерін байланысты ұтымдырадын жүксіз тұрақты даму тұжырымдамасын өзірек, «компанияның тұрақты даму ұтымдары арасындағы қарым-қатысқа және «Корпоративтік тұрақтылық».

Түйін сөздер: елеуметтік жауапкершілік, экономика, ғылым, қауіпсіздік, проблемалар, корпорациялар.

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СОЦИАЛЬНАЯ ОТВЕТСТВЕННОСТЬ БИЗНЕСА:
ПРОБЛЕМЫ И ПЕРСПЕКТИВЫ РАЗВИТИЯ

Аннотация. Социальная ответственность компании (или корпоративная социальная ответственность, КСО) – это ее вклад в экономическую, экологическую и социальную деятельность, обеспечивающий и поддерживающий устойчивое развитие, как самой компании, так и региона ее присутствия и общества в целом. Характеризуя современное состояние теории устойчивого развития, следует отметить, что в настоящее время отсутствует общеизвестный подход к трактовке сути этого явления и содержания соответствующего понятия. Продолжаются дискуссии о принципах и факторах устойчивого развития, правомерности использования понятия «устойчивое развитие» применительно к бизнесу и отдельной бизнес-организации, о месте концепции устойчивого развития в системе концепций, ассоциируемых с проблематикой корпоративной социальной ответственности, о соотношении понятий «устойчивое развитие компании» и «корпоративная устойчивость».

Ключевые слова: социальная ответственность, экономика, наука, безопасность, проблемы, корпорация

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