SOCIAL RESPONSIBILITY AS AN ELEMENT OF THE ECONOMIC SECURITY SYSTEM OF BUSINESS ENTITIES

Purpose. To research the value principles of responsibility as an element of the economic security system of business entities in the context of sustainable development, to substantiate the socio-economic content of the business entities' responsibility.

Methods. The analysis of the value principles of responsibility as an element of the economic security system of business entities is grounded on the methods of systematic and structural-functional analysis and the method of theoretical generalisation. Substantiation of the socio-economic content of business entities' responsibility is based on an institutional approach.

Results. Emphasis is placed on the causality of business entities' social responsibility, which is manifested in the ability of the economic security system of business entities to self-organization. According to the study of the value principles of responsibility as an element of business entities' economic security, it is proved that in the context of sustainable development, consolidation of the constructive norms of business entities' responsibility is not subject to a unified logic of economic utility, go beyond economic determinism, and are postmaterial, individualized.

Scientific novelty. The paper substantiates the socio-economic content of responsibility as an element of the economic security system of business entities based on the definition of the constructive components of the relationship of responsibility: target content, comparative content, and cognitive content.

Practical significance. The results of the study form a scientific and practical core for improving the mechanisms of business entities' economic security and the regulatory legal framework of social responsibility in ensuring the sustainable development of the economic system.

Keywords: social responsibility, economic security, business entity, sustainable development, the principle of self-organization

Introduction. A modern feature of the economic system development is the preference for the concept of sustainable development and, as a consequence, the transformation of socio-economic relations at the state, regional and global levels. This transformation is based on the mechanisms of social integration development in using systems of distributing powers among actors and their responsibility for their actions in relation to the natural and social environment. That is, the actors' public consent acts as a general prerequisite for development and security at the individual and group levels.

Under these conditions, the market competence of business entities loses the role of the main condition for accessing economic resources and ensuring the economic security of business entities. Of particular relevance is the social responsibility of business entities, the functional purpose of which is to produce a way of acting in accordance with socially significant values, principles, and norms that meet the integration interests of business entities and society as a whole.

Analysis of recent research and publications. The socio-economic content of responsibility is defined in the works Ali et al. [1], Hadi and Udin [1], Korenev and Bandyiko [3], Kumar et al. [4], Yeremenko[5].

However, numerous interpretations of the principle of business entities' social responsibility cause ambiguous evaluations of the value cores of this principle as regards ensuring the economic security of business entities.

The purpose of the article (definition of the problem). The purpose of the article is to study the value principles of responsibility as an element of the business entities' economic security in the context of sustainable development and to justify the socio-economic content of the business entities' responsibility.

The theoretical and methodological basis of the study is the works by leading scientists on forming a social contract, social responsibility, sustainable development, economic security of the enterprise, and materials of the author's research [6]. Methods of systemic and structural-functional analysis and a method of theoretical generalization were used to reveal the value cores of responsibility of business entities. The socio-economic content of the business entities' responsibility is substantiated by means of an institutional approach.

Presenting the main material. Giving preference to the concept of sustainable development in improving the architectonics of economic security of the business entity involves balancing its interests with the interests of entities
in its external environment. In this aspect, social responsibility is the responsibility of a business entity for the integrated social utility of its activities, which eliminates threats that arise in the same external environment in which the business entity carries out these activities.

The economic security system of a business entity is an anthropic system [7]. Thus, the issue of personal responsibility becomes an element of studying the business entities' modus operandi, which largely determines the essential parameters of the mechanisms of their (business entities') economic security.

Aristotle [8] understood modus operandi as a kind of activity in the interest of achieving certain goals. An individual unites with other people to achieve their goals. At the same time, in the aspect of the idea of subsidiarity, Aristotle [8] noted that it is a human being who feels responsible for their own actions both to themselves and to society as a whole.

Analysing the dependence of the modus operandi on the people's social living conditions, Bacon [9] focused on the connection of the modus operandi with social experience. He distinguished the ways of acting on their quality depending on the result of people's knowledge of social norms through the perception, understanding, and awareness of the need to respond to them and implement them in their activities.

Examining the connection between the modus operandi and the principles of action, Kant [10] studied the modus operandi as a deterministic process, based on the fact that "the modus operandi is the causality of nature" and "nature wants" that human inclinations are developed by people exclusively out of themselves, thanks to their own mind. It is inside the man that society's demands on man are formed.

Thus, social responsibility, on the one hand, is intrinsic motivation, due to natural and acquired abilities that give human actions a socially balanced and socially significant character. At the same time, it is important to note that it is the internal social responsibility of the individual that is the primary, leading component of the integration processes development in the economic system. On the other hand, social responsibility appears as an institution that provides sanctions for socially unacceptable actions or inaction. In addition, external norms (institutions) are able to produce socially responsible activities of people/associations of people, provided that they are perceived by people/associations of people and people/associations of people are active.

That is why with the change of needs, interests, and norms the modus operandi of people/associations of people is formed and the possibility of cognising the motivational structure of responsibility of each operating business entity opens up. "Responsibility today," says Apel [11], "is the principle of preservation and self-restraint and, at the same time, the principle of liberation and humanity." So, one way or another, business entities are forced to take responsibility for their actions to others, they must balance their socio-economic status by choosing "irresponsibility-responsibility" in favour of the latter. In terms of sustainable development, business entities are responsible not only for past actions but also for those that are being implemented now or will be implemented in the future.

Thus, in the context of sustainable development, the functioning of economic security mechanisms of business entities is a consequence of taking into account the development potential of business entities by overcoming the imbalance between the capabilities and needs of business entities and the capabilities and needs of society. As a result, social responsibility as an element of the economic security system of business entities provides,

- on the one hand, the preservation of socio-economic disposition, i.e., the reproduction of business entities in accordance with the existing structure of the economic system,

- on the other hand, going beyond the existing structure of the economic system, the development of productive forces, and above all the personal factor of production.

Under such conditions, both the relations of domination and influence in the system of public goods production and the relations formed in the markets for the exchange of produced goods and available resources are of fundamental importance. The way and nature of business entities' involvement in these socio-economic relations form their objectively different positions in the space of socio-economic opportunities.

In addition, the space of common norms, principles, and values, which characterizes the essential parameters of the mechanisms of business entities' economic security in the context of sustainable development has two sources:

- internal, from the depths of which comes the emanation of the business entities' activity;

- external, which appears as an object through which business entities act in the direction of restoring the socio-economic content of responsibility (Table 1).
### Table 1 – Socio-economic content of business entities’ responsibility

<table>
<thead>
<tr>
<th>Constructive components of responsibility</th>
<th>Norms, established rules and functional obligations that determine the responsibility of business entities</th>
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<tbody>
<tr>
<td><strong>Target content</strong></td>
<td><strong>Goals and ideas shared by business entities</strong>&lt;br&gt;Purposes:&lt;br&gt;• adaptability to the level of the economic system development and social requirements;&lt;br&gt;• structural transformations of the economic system in accordance with the needs of social and technological progress.&lt;br&gt;Ideas:&lt;br&gt;• responsibility for making individual decisions under conditions of uncertainty;&lt;br&gt;• formation and use of productive forces at the level of realization of a single person’s potential.</td>
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<tr>
<td><strong>Comparative content</strong></td>
<td><strong>Views shared by business entities</strong>&lt;br&gt;• Outlining priorities in the process of mastering a certain system of values in a multidimensional system of reference types of norms&lt;br&gt;• Spatial and structural dimension of competitiveness and economic security of business entities.</td>
</tr>
<tr>
<td><strong>Cognitive content</strong></td>
<td><strong>Perception of economic and social conditions shared by business entities</strong>&lt;br&gt;• Cognising the hierarchy of motives for the way business entities operate and the ability to social innovation&lt;br&gt;• Coordination of decisions and actions of business entities on security parameters at the individual and group level, development of indicators of these parameters.</td>
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Only the combination of internal and external sources of business entities’ activity in a single process of interaction allows the adaptation of the economic security system of business entities to the external environment. After all, the modus operandi of business entities is always opposed by the object. To provoke opposition to the modus operandi and turn this opposition into a method of self-organization and self-development is the principle of determining the functioning of the mechanisms of business entities’ economic security in the context of sustainable development.

It should also be noted that the perception of the values of sustainable development of the economic system is in constant motion, is changing forms, and is filled with new synergetic content of the personification of social relations among business entities. That is why the dialectical opposites, goals and means of joint social responsibility of business entities under certain conditions are transformed into one another: what is a goal in one plan can serve as a means in another, and vice versa.

Under such conditions, the social responsibility of business entities as an element of the economic security system in the context of sustainable development is characterized by significant heterogeneity and instability as factors that determine it are in a state of coherent change of various characteristics that vary in connection with active social economic and ideological transformations. Thus, each entity has its own characteristics of adaptation to the imperatives of sustainable development of the economic system, different structure, and duration of its development cycles, and social responsibility as an element of economic security serves as an indicator of its maturity and consensus in society among the entities of responsibility (a business entity, a state, a person) for the creation of integrated social value.

**Discussion of results.** The results of the study allow maintaining the causal nature of social responsibility as an element of the economic security system of business entities in the context of sustainable development. After all, the ability of the economic security system of business entities to self-organization is related to the principle of causality [5], according to which each element in the system can be both a cause and a consequence of the business entities' actions.

In addition, the anthropic nature of the economic security system of business entities implies that man is a system-forming element of the economic security system and the subject of goal-setting in relation to socially responsible
ways of doing business [7]. After all, activity is carried out by people, and the modus operandi is a way of realizing the essential forces of people who "renew the world of wealth created by them to the same extent as they renew themselves" [12].

In terms of complicating the structure of social responsibility, Reeker [13] notes that "expanding the scope of human intervention in natural processes also leads to expanding the scope of its responsibility." At the same time, the structural complexity of social responsibility is not only a manifestation of economic development but also a manifestation of maturity of business entities and consensus in society on the division of responsibilities for solving social problems between them and the state to create an integrated social value.

The very creation of an integrated social value, which Porter and Kramer [14] define as "Shared Value", i.e., the creation of economic value in such a way that it also creates value for society, is a manifestation of the balance of opportunities, business needs and opportunities of society as a whole. According to the results of the study, under such conditions, social responsibility as an element of economic security of business entities involves, on the one hand, maintaining the socio-economic disposition of business entities, on the other hand, sustainability of their development.

One of the areas of institutionalizing the sustainable development concept at the level of business entities is international reporting standards in the field of corporate social responsibility. Thus, to determine the quality level of implementing social responsibility in the world practice, about 40 standards have been developed, which include: standard SA 8000 "Social Responsibility"; the Global Reporting Initiative (GRI) standard, which contains 46 key and 33 supporting indicators on economic, social policy and production ecology; ISO 26000: 2010 standard "Guidelines for social responsibility", etc.

Based on the results of studying the evolution of the sustainable development concept in combination with the stages of improving reporting standards in the field of social responsibility, Korenev and Bandyloko [3] identified three stages of implementing sustainable development reporting in the activities of business entities: pre-implementation stage, stages of functional and strategic implementation. At the same time, these stages are a manifestation of both the degree of implementation of the sustainable development principles in the activities of business entities and forms of social responsibility of business entities, which are characterized by significant heterogeneity and instability.

The overall increase in the degree of implementing the sustainable development principles in the activities of business entities is evidenced by the results of the international review of G250 reporting in the field of corporate social responsibility, conducted by KPMG in 2020. According to this survey, 80% of the world's largest companies are at the stage of comprehensive strategic implementation of the sustainable development principles in their activities [15]. However, this figure varies among countries, namely, in North America it is 90%, while in Japan and Mexico it is 100% [15]. However, Korenev and Bandyloko [3] note that in a significant number of developing countries, including Ukraine, business entities are at the functional stage of implementing the principles of sustainable development, which involves the unsystematic and unbalanced implementation of social responsibility in some functional areas of their activities.

Thus, the degree of implementation of the principles of sustainable development and forms of social responsibility of business entities differs between countries and changes in them. Kumar et al. [4] note that in different countries of the world, depending on the social worldview and economic mechanism, specific models of social responsibility of business entities have developed and distinguish between Implicit CSR and Explicit CSR. At the heart of this classification, there is the dilemma of the social contract regarding the distribution of social responsibility in the creation of "Shared Value".

In addition, Porter and Kramer [14] note that in today's reality, the perception, understanding and awareness of business entities and the state of the need to create "Shared Value" as a prerequisite for security at the individual and group levels are at their embryonic stage. This is manifested in the dominance of such forms of responsibility that meet the economic interests of business entities and the interests of consumer society. As a result, the strategic direction of the development of business entities and the
economic system as a whole is the further development of special measures to implement the socio-economic content of the business entities' responsibility.

**Conclusion.** The leading condition for the business entities' sustainability is the balance of economic and social components of their (business entities') development, which is characterized by

first, the dominance of the self-organization principle of the economic security system, which develops on the basis of socio-economic content of business entities' responsibility;

secondly, the consolidation of constructive norms of business entities' responsibility that are not subject to the unified logic of economic utility, go beyond economic determinism, and are postmaterial, and individualized.

Under such conditions, social responsibility as an element of the economic security system of business entities provides,

on the one hand, the preservation of socio-economic disposition, i.e., the reproduction of business entities in accordance with the existing socio-economic structure of the economic system,

on the other hand, going beyond the existing structure of the economic system, the development of productive forces, and above all the man.

At the same time, human subjectivity in all its diversity of forms acts as a system of subject-object conditions, which create specific internal determinants of the economic security mechanisms and sustainable development of business entities.

A promising area for further research is the development of a communicative basis for implementing social responsibility as an element of the economic security system of business entities.

**References**


Надійшла до редакції 17.12.2021р.

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СОЦІАЛЬНА ВІДПОВІДАЛЬНІСТЬ ЯК ЕЛЕМЕНТ СИСТЕМИ ЕКОНОМІЧНОЇ БЕЗПЕКИ СУБ'ЄКТІВ ГОСПОДАРЮВАННЯ

Актуальність соціальної відповідальності визначається необхідністю удосконалення архітектоніки системи економічної безпеки суб'єктів господарювання у контексті забезпечення сталого розвитку господарської системи. Метою статті є дослідження ціннісних засад відповідальності як елемента системи економічної безпеки суб'єктів господарювання у контексті сталого розвитку, обґрунтування соціально-економічного змісту відповідальності суб'єктів господарювання. Для отримання науково обґрунтованих результатів у статті використано методи системного і структурно-функціонального аналізу (при аналізі ціннісних засад відповідальності як елемента системи економічної безпеки суб'єктів господарювання), інституційний підхід (при обґрунтуванні соціально-економічного змісту соціальної відповідальності суб'єктів господарювання), метод теоретичного узагальнення (при формулюванні висновків). Обґрунтовано соціально-економічний зміст відповідальності як елемента системи економічної безпеки суб'єктів господарювання на основі визначення конструктивних складових відповідальності: цільовий зміст, порівняльний зміст, когнітивний зміст. Національно-ефективний зміст відповідальності як елемента системи економічної безпеки суб'єктів господарювання на основі визначення конструктивних складових відповідальності: цільовий зміст, порівняльний зміст, когнітивний зміст. Акцентовано увагу на науковість соціальної відповідальності суб'єктів господарювання, що обумовлена економічною безпекою суб'єктів господарювання до самоорганізації. За результатами дослідження ціннісних засад відповідальності як елемента системи економічної безпеки суб'єктів господарювання доведено, що в контексті сталого розвитку, утворення конструктивних норм відповідальності суб'єктів господарювання не підлягають уніфікованій логіці економічної корисності, виходять за межі економічного детермінізму, є постматеріальними, індивідуалізованими. Результати дослідження формують науково-практичне підґрунтя для удосконалення механізмів економічної безпеки суб'єктів господарювання та нормативно-правової бази соціальної відповідальності у забезпеченні сталого розвитку господарської системи.

Ключові слова: соціальна відповідальність, економічна безпека, суб'єкт господарювання, сталій розвиток, принцип самоорганізації

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