

## **SOCIAL RESPONSIBILITY OF THE ENTERPRISE: THEORETICAL AND METHODOLOGICAL PROBLEMS OF FORMATION**

**Problem setting** One of the determining factors of the modern world as well as of the Ukrainian economic reality became a phenomenon of trust, which got the real status of key economic categories. The globalization of economic processes, the integration of national economies and businesses into the global economic system, the increased competition actualizes the question of trust not only between economic operators but also between other members of the complex social interactions, such as: public authorities, institutions of civil society and other stakeholders. The category of social responsibility becomes the means of establishing the effective interaction between social actors, the mechanism for formation of trusting relationships between different actors of economic, social and humanitarian processes in the present tense, which gets systemic symptoms, gradually embedding in all social processes and identifying activities of all public entities.

**Recent research and publications analysis** Since the introduction of concepts "social state" (L. Stein) and "social responsibility" (A. Boen) into the scientific use the problem of theoretical and historical aspects of the formation of social responsibility is addressed by foreign scientists (H. Bayer, B. Weber, B. Vener, Yu. Habermas, F. Kaukhman, T. Marshall, F. Neumann, J. Ofner, H. Ritter, A. Svaan, F. Fabrytsus, F. Fukuyama, A. Tofler, H. Hartwig, K. Hesse, E. Huber) and domestic researchers (V. Babkin, V. Bakumenko, O. Berdanova, V. Bulba, V. Hladkykh, S. Karpukhin, A. Kolodiy, V. Korzhenko, V. Malynovskyi, V. Melnychenko, N. Nyzhnyk, V. Nikitin, S. Okolita A. Orikhovskyi, A. Plakhotnyi, N. Plakhotniuk, V. Pohorilko, I. Savchenko, V. Soboliev, O. Sushynskyi, Ye. Tanchev, V. Tkachenko, L. Khyzhniak, Yu. Chernetskyi, V. Shapoval, I. Yakoviuk). But theoretical and methodological aspects of the formation of social responsibility of enterprises in business should be studied thoroughly to ensure the rapid development in Ukraine of the practice of corporate social responsibility (CSR, Corporate Social Responsibility, CSR) as one of the modern efficient tools of forming mutual trust in society and ensuring the effectiveness of the business businesses, public authorities and civil society.

**Paper objective** Achieving this goal led to the need to address the following objectives: to determine the nature and analyze the basic aspects of the social responsibility of different actors of social activities, including business; to analyze the interaction and areas of responsibility of authorities, businesses, trade unions, NGOs and other stakeholders in the making Ukraine a socially responsible business; to justify the need to develop and implement the national strategy for Ukraine on corporate social responsibility.

**Paper main body** Implementation of social responsibility policy requires that organizations take into account interests of all stakeholder groups (stakeholders), which include business organizations, public authorities, consumer organizations, trade unions, NGOs, research institutions. From among them, government and local government has a special role in the implementation of the principles and of social responsibility in Ukraine. Voluntary implementation of the principles and requirements of the standard in the activities, their equality and mutual consideration of interests of each doesn't equates their role in the coordination on the implementation of the principles and practices of social responsibility. And just state and local governments, considering their purpose, should ensure a systematic implementation of the principles of social responsibility, because which social policy will be determined in the country, and which laws and regulations in the field of social responsibility will be established and labor standards and principles of social responsibility we will have in our business" depends primarily on "the parliamentary initiatives, the activity of officials of ministries and local governments.

**Conclusions** On the basis of defining essential and system features and development trends and characteristics of CSR practices it is advisable to state the following basic theoretical and methodological problems of development and social responsibility of businesses in Ukraine.