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ВЕСТНИК

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2

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NAS RK is pleased to announce that Bulletin of NAS RK scientific journal has been accepted for indexing in the Emerging Sources Citation Index, a new edition of Web of Science. Content in this index is under consideration by Clarivate Analytics to be accepted in the Science Citation Index Expanded, the Social Sciences Citation Index, and the Arts & Humanities Citation Index. The quality and depth of content Web of Science offers to researchers, authors, publishers, and institutions sets it apart from other research databases. The inclusion of Bulletin of NAS RK in the Emerging Sources Citation Index demonstrates our dedication to providing the most relevant and influential multidiscipline content to our community.

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НАН РК сообщает, что научный журнал «Вестник НАН РК» был принят для индексирования в Emerging Sources Citation Index, обновленной версии Web of Science. Содержание в этом индексировании находится в стадии рассмотрения компанией Clarivate Analytics для дальнейшего принятия журнала в the Science Citation Index Expanded, the Social Sciences Citation Index и the Arts & Humanities Citation Index. Web of Science предлагает качество и глубину контента для исследователей, авторов, издателей и учреждений. Включение Вестника НАН РК в Emerging Sources Citation Index демонстрирует нашу приверженность к наиболее актуальному и влиятельному мультидисциплинарному контенту для нашего сообщества.

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DIGITAL TECHNOLOGIES FOR IMPLEMENTING CORPORATE SOCIAL RESPONSIBILITY

Abstract. The world is undergoing significant changes in corporate social responsibility of business, caused by a number of factors and “challenges” of time, which raises the question of the fundamental transformation of CSR management principles and tools. The most significant in terms of influence on CSR and the opportunities that open up is the digitalization of public life: the development of the digital economy and its new tools (principles of a “distributed registry” or blockchain, online platforms, digital communications). At the same time, Russia has its own peculiarities, in particular, public-private partnership mechanisms are becoming one of the factors of changes and promising directions for the development of CSR. PPP models are becoming a tool for enterprises and large companies to realize their corporate responsibility in terms of maintaining, reconstructing and constructing social facilities (long-term social investments), while reducing costs for non-core activities by sharing them with the state.

Modern society is highly committed to humanitarian principles, to promote which close cooperation between community and business is required. Such close relationship between society and business is translated into the concept of corporate social responsibility. Lately, the concept of social responsibility of business has become increasingly popular though it has not been clearly defined yet.

The relevance of the topic is due to both increased attention to the issues of corporate social responsibility (CSR), and those requirements that are put forward in this area in connection with the spread of new technologies. The origin of interest in the topic is usually associated with the publication of H. Bowen's monograph. In the future, it is developed in the writings of A. B. Carroll and A. K. Bachholtz, J. Moon, D. Vogel and others. The ambiguity of the concept of corporate social responsibility causes numerous disputes both regarding the interpretation of the term and the most important business tasks in this domain. In the article, the author considers how the modern institutional environment, which is emerging in the new economy, affects the implementation of these tasks. Methodologically, we use the approaches of institutional economic theory and evolutionary economics. The new economy, in which innovative changes lead to a fundamental modification of the behavior of economic entities, puts forward new requirements for the activities of individuals and firms. The number of workers in the information sphere is growing, the requirements for the level of education of workers are increasing, and the information opportunities of top management are increasing. Under such conditions, many CSR tasks can be implemented by the company more efficiently and in fundamentally new forms: the internal control system is improved, the degree of transparency of activities is increased, the Internet helps to develop common standards, and information tasks are successfully solved. The rapid introduction of new technologies into the economic life has a tremendous impact on the company's activities in such a significant area as CSR. And although this influence is difficult to evaluate unambiguously and quantitatively, it is safe to say that it will be strengthened in the future.

Key words: accounting, social responsibility, financial statements, financial condition, financial result, consolidated statements.

Introduction. Corporate social responsibility (csr) can be understood as the business's intentional and voluntary commitment to adhere to the following principles:

- forecast the impact of its activities on society;

- prevent and mitigate the possible risks for and damage to the stakeholders and the environment;
- care for other members of society.

Social responsibility of business is solely the matter of its conscience, implying that business must be mature enough to invest in CSR activities. There are three main components in the implementation of CSR [1,5,8,11]:

- 1) motivation and goal setting;
- 2) personal and psychological aspects (emotional and volitional sphere and the hierarchy of personal beliefs);
- 3) practical aspects (actions and achievements).

It is very important to understand the possible areas of concern, the scope and legal aspects of CSR.

First of all, the concept of “business” in the context of CSR needs to be defined. It is understood as either a specific business entity or the totality of business entities in a specific region, country, or industry (business community). Considering the established practice of community commitments of corporate sponsors, it is clear that this concept only includes major entities with a significant headcount or significant revenues.

Methods.

A. GENERAL DESCRIPTION

Social responsibility is the relationship between different stratum of society, generally, between more privileged ones and those in need.

Scholars have two views on the social purpose of business: the narrow one and the broad one [6,14,19,20].

According to the narrow view, business entities have only one responsibility towards the society that is to provide the necessary goods and services and to maximize its profits.

According to the broad view, CSR also includes activities that stretch far beyond the above objectives, e.g. creating a positive and safe workplace environment, providing private health insurance schemes, social support for welfare beneficiaries, charity activities.

Only the broad view should be recognized as CSR since other interpretations only deal with the interests of the business itself or with its regulatory compliance. They do not reflect the main aspect of CSR, i.e. business’s voluntary commitment to promoting social welfare.

A wish to satisfy customers’ needs or to gain profit can hardly be recognized as socially beneficial activities. Legal compliance also has little relation to social responsibility since compliance with labor and employment laws is the prerequisite for any business activities as established by the Constitution of the Russian Federation.

CSR is actually based on the philosophical interpretation of social and business processes. The purpose of business stretches far beyond economic growth. Moreover, there are nationwide economic development programs and policies established by the Government to promote the welfare of people. Therefore, it may be concluded that a business’s development goals should not be defined by and limited to the economic tasks only.

Moreover, economic growth contributes to economic development but does not always guarantee it [3].

CSR is based on the understanding that business should be conducted in accordance with the general moral and ethical principles. Therefore, CSR should manifest itself in socially beneficial activities [9,10,17].

Given that voluntary moral commitment is the critical aspect of CSR, it should be treated as the main criterion for deciding whether activities fall under CSR or not. Since legal compliance and income-generating activities cannot be fully recognized as CSR, it may be concluded that the voluntary nonprofit nature of activities should be considered as the decisive factor to classify them as CSR.

B. ALGORITHM

Having analyzed the main principles of CSR, the authors have determined three main areas of CSR generally recognized by the business community [12,15]:

- industrial safety and a positive work environment;
- environmental protection;
- economic, social and cultural development of the local community.

These areas focus on promoting the wellbeing of people, satisfying their needs, and form the basis for the development of CSR. Next, the methods of and approaches to CSR need to be defined to get a better understanding of CSR and give specific examples of CSR activities.

According to CSR-related literature, the fundamentals of responsible behavior of business include respect for the law, which manifests itself both in regulatory compliance and in refraining from benefiting from shortcomings in the legal framework [2,13].

This principle is very important for entering into and maintaining employment and labor relationships. The labor law has a number of discrepancies and even contradictions that challenge the accomplishment of its main mission, i.e. ensuring the best possible accommodation of interests of the parties to the labor relationship. An employer is not only a party to such relationship but also the administrator of the law.

Results. A responsible employer would never apply practices that only formally comply with the labor law but infringe the interests of the other parties to the labor relationship. An example of such infringement is a reduction in pay (fixed salary) practiced by some dishonest employers who refer to changes in production technology or production reorganization as the grounds for such reduction in pay. Those changes are aimed at enhancing the productivity, improving performance and saving the labor costs that can result in the workforce optimization, i.e. reducing the headcount, but not in the reduction in pay because improved performance and enhanced productivity are the reasons for increasing a pay.

In such cases, employers have only one objective, i.e. to solve their economic problems by reducing the payroll. According to economic studies [4,7,16,18], an increase in pay is caused by the rise in labor productivity or in the inflation rate. Therefore, a slow rate of growth of wages is recognized as a negative development.

Summary table of financial investments accounting for groups

Features	TS	AFS	HTM
Types of financial investments by groups	Debt and equity	Debt and equity	Debt
Cost when registering	Purchase price + direct costs for the purchase		
Carrying value at the end of the reporting period	Fair value		Amortized cost
Reserve for impairment	Reserve is formed by comparing the book value to the market value		Not formed
Accounting transaction on the formation of reserves	Included in the non-operating income/expenses	Included in other comprehensive cost / income	Not performed
Other than temporary impairment of financial instruments	Not performed	Carrying value is written down to fair value at the expense of other income / expenses (impairment loss on investment). Further recovery of the carrying value is not performed.	
In balance sheet	Circulating balance sheet (current) assets	Current/non-current assets	Non-current assets. If maturing within 1 year - current assets.

According to the impairment test, the following indicators are the basis to decide whether that decline in market value is other than temporary:

- fair market value is significantly lower than the cost of the security;
- decline in market value of securities are a matter of specific adverse conditions that affect this financial investment;
- decline in market value of securities caused by the specific conditions encountered in industry or geographic region;
- management company at the same time has neither the capacity nor the intention to hold an investment for a long period of time sufficient for the occurrence of favorable conditions for overcoming the existing decline in market value of the investment;
- decline in market value of securities is observed over a long period;
- debt securities brought to a lower category by a rating agency;
- the financial state of the issuer of the security has deteriorated;

- value of dividends associated with these investments was reduced, or payment of dividends has been completely discontinued, or expected interest payments on debt securities have not been produced.

In conducting CSR activities, it is very important to observe international guidelines.

CSR should be based on the international CSR regulations that supersede the national ones whenever such international norms are more effective in ensuring sustainable development and promoting the welfare of society.

Moreover, a frequently met practice when a partial salary is set for the probationary period or a bonus plan is not applied during the probationary period should also be recognized as illegal. This practice is based on the wrong belief that a newly hired employee is not able to perform his/her job duties as efficiently as employees that already have experience with the company. On the surface, this approach may seem to be quite logic; however, in reality, it is discrimination against employees on probation since it is based only on the probationary nature of employment without regard to the employee's actual competencies, previous experience, and qualification. Thus, no matter how good an employee may be at his/her work, he or she would never be able to receive the same salary as an employee that already completed his/her probationary period. This explains a major difference in the capabilities of employees before and after completion of the probationary period.

Another important principle of CSR is respect for human rights. Just like regulatory compliance, this principle should be considered in conjunction with other principles.

In practice, respect for human rights should manifest itself in the commitment to regard all human rights and not just those related to a specific activity. For example, the issue of working hours deals not only with the right to rest but also with the right to family life, right to health, and, often, the right to education.

CSR policy should be based on the understanding that people have other rights and interests, besides those related to their job duties (job-related CSR activities), including raising children (corporate support for families), receiving an education (corporate support for educational institutions), etc. Therefore, CSR policy should cover several spheres of life, and not just work.

Besides the above principles, focus on moral ideals is also very important. According to this principle, the needs and expectations of society should be satisfied to a greater degree than required by the law. This is a voluntary commitment to adhere to and promote higher standards than those established by the law.

This principle is highlighted in Article 2 of the European Social Charter establishing the right to just conditions of work. Besides standard conditions of work and some guarantees, such as minimum duration of the annual holiday with pay, this Article contains certain instructions for lawmakers:

- "the working week to be progressively reduced to the extent that the increase of productivity and other relevant factors permit";

- "to eliminate risks in inherently dangerous or unhealthy occupations, and where it has not yet been possible to eliminate or reduce sufficiently these risks, to provide for either a reduction of working hours or additional paid holidays for workers engaged in such occupations";

- "to ensure that workers performing night work benefit from measures which take account of the special nature of the work", etc.

It is believed that an increase in productivity and technology enhancement would help approach the goal. Therefore, such parameters as the duration of the working week, reduction of the working week for workers engaged in dangerous and unhealthy occupations, which are initially provided at a minimum rate, should over time increasingly align with the underlying social tasks.

The last principle of CSR is the focus on current social problems. This principle reflects one of the main properties of CSR, i.e. active involvement in social life. According to this principle, it is not the business's own preferences that should govern CSR activities, but the existing local problems, such as unemployment, poverty, an insufficient number of educational institutions, insufficient funding for medical institutions, etc. The real value of CSR is that it addresses the pressing society's issues [21,22].

Probably the main idea of social responsibility of business lies in its desire and recognition of unity with society, involvement in solving its urgent problems.

The philosophical basis of CSR is a business's desire to take on some of the social worries and abandon the idea of profitmaking as the only purpose of business.

Discussions. It should be noted that the Government too can provide incentive measures to maintain and promote CSR activities.

It is important to note that the concept of social responsibility of business reflects the interests of both society and business since CSR helps to maintain social order and prevent public upheaval, thus, creating a stable environment required for doing business.

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КОРПОРАТИВТІК ӘЛЕУМЕТТІК ЖАУАПКЕРШІЛІКТІ ІСКЕ АСЫРУДЫҢ САНДЫҚ ТЕХНОЛОГИЯЛАРЫ

Аннотация. Әлемде КӘЖ менеджментінің қағидаттары мен құралдарын түбегейлі өзгерту мәселесі туындаған бірқатар факторлар мен уақыттың «қиындықтарынан» туындаған бизнестің корпоративті әлеуметтік жауапкершілігінде айтарлықтай өзгерістер болып жатыр. Қоғамдық өмірді цифрландыру: сандық экономиканың дамуы және оның жаңа құралдары («таратылған тізім» немесе блокчейн, онлайн-платформалар, цифрлық коммуникациялар): КӘЖ және ашылатын мүмкіндіктер үшін ең маңыздысы. Сонымен бірге Ресейдің өзіндік ерекшеліктері бар, атап айтсақ, мемлекеттік жекеменшік әріптестік тетіктері – КӘЖ дамуының перспективалық бағыттарының және факторларының бірі. МЖӘ модельдері кәсіпорындар мен ірі компаниялардың әлеуметтік нысандарды ұстау, қайта құру және салу (ұзақ мерзімді әлеуметтік инвестициялар) бөлігіндегі корпоративті жауапкершілігін жүзеге асырудың құралына айналады, сонымен бірге негізгі емес қызмет түрлерінің шығындарын мемлекетпен бөлісу арқылы азайтады.

Қазіргі қоғам гуманитарлық қағидаларға берік, оны алға жылжыту үшін қоғам мен бизнес арасында тығыз ынтымақтастық қажет. Қоғам мен бизнестің осындай тығыз байланысы корпоративтік әлеуметтік жауапкершілік тұжырымдамасына артылған. Соңғы уақытта бизнестің әлеуметтік жауапкершілігі тұжырымдамасы кеңінен тарала бастады, бірақ ол әлі нақты анықталмаған.

Тақырыптың өзектілігі корпоративті әлеуметтік жауапкершілік мәселелеріне (КӘЖ) көбірек назар аударумен қатар, жаңа технологиялардың таралуына қатысты осы салада қойылатын талаптармен байланысты. Тақырыпқа деген қызығушылықтың пайда болуы, әдетте Х. Боуэннің монографиясын шығарумен байланысты. Ол А. Б. Кэрролл мен А. К. Баххольц, Дж. Мун, Д. Вогель және басқалардың жазбаларында дамыған. Корпоративтік әлеуметтік жауапкершілік тұжырымдамасының анық еместігі терминді түсіндіруге және осы саладағы маңызды бизнес-міндеттерге қатысты даулы мәселелерді тудырады. Мақалада автор жаңа экономикада пайда болған заманауи институционалдық ортаның осы міндеттерді шешуге қалай әсер ететінін қарастырады. Әдістемелік тұрғыдан, біз институционалды экономикалық теория мен эволюциялық экономика тәсілдерін қолданамыз. Инновациялық өзгерістер, экономикалық субъектілердің іс-әрекетін түбегейлі өзгертуге алып келетін жаңа экономика жеке тұлғалар мен фирмалар қызметіне жаңа талаптар қояды. Ақпараттық салада жұмысшылар саны өсіп, жұмысшылардың білім деңгейіне қойылатын талаптар да өсіп, топ-менеджменттің ақпараттық мүмкіндіктері артып келеді. Мұндай жағдайда, КӘЖ бойынша, көптеген тапсырмаларды компания неғұрлым тиімді және түбегейлі жаңа формада орындай алады: ішкі бақылау жүйесі жетілдіріліп, қызметтің ашықтығы жоғарылайды, интернет жалпы стандарттарды жасауға көмектеседі, ақпараттық міндеттер сәтті орындалады. Экономикалық өмірге жаңа технологиялардың тез енуі компанияның КӘЖ сияқты маңызды бағыттағы қызметіне айтарлықтай әсер етеді. Бұл әсерді бір мәнді және сандық тұрғыдан бағалау қиын болса да, оны болашақта күшейтеміз деп сеніммен айтуға болады.

Түйін сөздер: бухгалтерлік есеп, әлеуметтік жауапкершілік, қаржылық есеп, қаржылық жағдай, қаржылық нәтиже, шоғырландырылған есеп.

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ЦИФРОВЫЕ ТЕХНОЛОГИИ РЕАЛИЗАЦИИ КОРПОРАТИВНОЙ СОЦИАЛЬНОЙ ОТВЕТСТВЕННОСТИ

Аннотация. Мир претерпевает значительные изменения в корпоративной социальной ответственности бизнеса, вызванные рядом факторов и «вызовов» времени, что ставит вопрос о фундаментальной трансформации принципов и инструментов управления КСО. Наиболее значимым с точки зрения влияния на КСО и открывающихся возможностей является цифровизация общественной жизни: развитие цифровой экономики и ее новых инструментов (принципы «распределенного реестра» или блокчейна, онлайн-платформ, цифровых коммуникаций). В то же время в России есть свои особенности, в частности, механизмы государственно-частного партнерства становятся одним из факторов изменений и перспективных направлений развития КСО. Модели ГЧП становятся инструментом для предприятий и крупных компаний для реализации своей корпоративной ответственности с точки зрения поддержания, реконструкции и строительства социальных объектов (долгосрочных социальных инвестиций), одновременно снижая затраты на непрофильные виды деятельности, делясь ими с государством.

Современное общество глубоко привержено гуманитарным принципам, для продвижения которых необходимо тесное сотрудничество между обществом и бизнесом. Такая тесная связь между обществом и бизнесом воплощается в концепции корпоративной социальной ответственности. В последнее время концепция социальной ответственности бизнеса становится все более популярной, хотя она еще не была четко определена.

Актуальность темы обусловлена как повышенным вниманием к вопросам корпоративной социальной ответственности (КСО), так и теми требованиями, которые выдвигаются в этой области в связи с распространением новых технологий. Происхождение интереса к теме обычно связано с публикацией монографии Х. Боуэна. В дальнейшем он развивается в трудах А. Б. Кэрролла и А. К. Баххольца, Дж. Муна, Д. Фогеля и других. Неоднозначность концепции корпоративной социальной ответственности вызывает многочисленные споры как в отношении толкования термина, так и в отношении наиболее важных бизнес-задач в этой области. В статье автор рассматривает, как современная институциональная среда, возникающая в новой экономике, влияет на выполнение этих задач. Методологически мы используем подходы институциональной экономической теории и эволюционной экономики. Новая экономика, в которой инновационные изменения приводят к фундаментальному изменению поведения экономических субъектов, выдвигает новые требования к деятельности отдельных лиц и фирм. Количество работников в информационной сфере растет, требования к уровню образования работников возрастают, а информационные возможности высшего руководства растут. В таких условиях многие задачи по КСО могут быть реализованы компанией более эффективно и в принципиально новых формах: совершенствуется система внутреннего контроля, повышается степень прозрачности деятельности, Интернет помогает разрабатывать общие стандарты, а информационные задачи успешно решены. Быстрое внедрение новых технологий в экономическую жизнь оказывает огромное влияние на деятельность компании в такой важной области, как КСО. И хотя это влияние сложно оценить однозначно и количественно, можно с уверенностью сказать, что оно будет усилено в будущем.

Ключевые слова: бухгалтерский учет, социальная ответственность, финансовая отчетность, финансовое состояние, финансовый результат, консолидированная отчетность.

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