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EVOLUTION OF THE DEVELOPMENT OF CONCEPTS OF THE CORPORATE SOCIAL RESPONSIBILITY

Abstract. The significance and priority of corporate social responsibility problems are due to, firstly, the high degree of economic development of the leading countries of the world, creating material opportunities to maintain modern standards of living standards of the population; secondly, by strengthening the role of intangible factors of economic growth associated with the need for investment in human capital as a key condition for innovative economic growth based on the potential of intelligence, education and creativity of workers. An important reason for increasing attention to the development of the social functions of the entrepreneurial community in Kazakhstan was the revision of traditional views on the concept of social policy in the direction of expanding the circle of its subjects and significantly reducing government intervention in solving many socio-economic problems.

The growing interest in the problem of corporate social responsibility (CSR) requires a deep understanding of this concept to develop measures for the practical implementation of socially responsible behavior of business structures. An analysis of the genesis and content of the basic concepts of CSR allows us to identify “nuclear” and alternative theories that make it possible to identify various aspects of CSR. The article analyzes the main approaches that have emerged in the work of Western CSR researchers, an attempt is made to systematize these approaches based on the ratio of their essence and theoretical content.

The article discusses various interpretations of the term “corporate social responsibility”, explores its specificity. The principles and levels of business social responsibility are set out in detail. Particularly emphasized is the role of corporate social reporting as an effective tool for dialogue between business with society and the state.

Keywords: social responsibility, corporate social responsibility, corporate citizenship, corporate social activity, corporate social susceptibility, stakeholder concept, corporate sustainability.

Introduction

The origin of the concept of corporate social responsibility. Ideas about the role of activity in the development of society have existed since ancient times, even Aristotle considered the phenomenon of responsibility in the system of three coordinates: economic, legal and ethical relations.

One of the first manifestations of social responsibility, rooted in the past, can be considered charity. Initially, this phenomenon was of a private nature, since donations, material assistance to the poor, guardianship of orphanages, hospitals were considered a God-pleasing matter for representatives of the wealthy class, Industrialists, merchants. However, as the scale of industrial activity increased, the range of issues related to the sphere of social responsibility of business gradually expanded. The industrial revolution of the late XVIII-XIX centuries, which led to increased competition and growth of the labor movement, was the reason that prompted the owners of factories, factories, industrial companies to go to the softening of working conditions of employees and the provision of additional guarantees to business partners. [1].

Main part

The idea of the need to combine the interests of business and society appeared during the development of industrial and post-industrial society as a reaction to the new requirements for human capital. Thus, at the beginning of the XX century in the business community there were ideas that companies are obliged to use their resources, ensuring the welfare of society as a whole. For example, the

American steelworker, philanthropist Andrew Carnegie to the beginning of the XX century founded more than two thousand public libraries in the United States and is considered to be the founder of the doctrine of "capitalist charity", which stated that profitable and successful organizations should donate part of their funds for the benefit of society. It is worth noting the contribution to the development of CSR theory of K. Marx and F. Engels, who in their works not only revealed the existing contradictions in society in historical retrospect, but also brought to a new level the issues of class struggle and the role of workers in the formation of political and economic systems, as well as society as a whole. The controversy surrounding their teachings became a theoretical basis in determining the role and contribution of private business and large capital in the development of society [2].

A turning point for business and society was the Great depression of the 1930s in the United States and the crisis of the economies of Europe devastated by world war II, which gave rise to a flurry of bills aimed at strengthening the protection of public interests and guarantees of workers' rights. As a result, it became clear that the classical representations of A. Smith's ideas about the market economy as a self-sufficient system failed, and the failures of public administration of the time gave rise to the need to develop mechanisms of public control and the transformation of theoretical ideas about the balance of market economy and public administration [3].

The famous American economist XX century. M. Clarke believed that the purpose of governance was a "balanced society" in which private activity combined with government control could provide a balance between selfish interest and public interest. Free men, he wrote, must work together for the sense of responsibility to prevail. The economy is inextricably linked with the life of society, and the formation of social-oriented thinking, based on ethical criteria, could not but affect the new quality of labor, and accordingly-on the economy. Development of civilization on the basis of social cooperation of people assumes active participation of the population and business in the solution of problems, both small local communities, and at the national level. The beginnings of corporate social responsibility date back to the early nineteenth century, when the workers' rights movement began as a result of moral and economic considerations about the human costs of the industrial revolution [4].

One of the founders of this view was the English industrialist, socialist-utopian Robert Owen, who developed a plan to improve the living conditions of workers and tried to implement it in one of the spinning mills in Scotland. His proposed ideas and projects of reorientation of employers to social responsibility to workers played a positive role both in the awareness of workers of their rights and in the awareness of the need for state and international regulation of social and labor relations.

In the second half of the XX century the world entered a new stage of scientific and technical revolution - the age of electronics, which made a revolution in all sectors of social reproduction: material, services, human mental labor [5]. These changes have led not only to a tremendous development and complication of industrial relations and social structure, but also caused a revision of approaches to the definition of key factors of competitiveness. Companies began to see employees as a source of generating ideas and innovation. In the same period of time there is a number of scandals and incidents of responsibility, for example, ignition of the Cuyahoga river in the USA from the excessive pollution in 1969, This event has caused a sharp public outcry, which was created by the United States Agency for environmental protection and a number of Federal laws "On control over the prevention of water pollution", "Agreement on water quality in the Great lakes," etc. It was at this time that the famous environmental public organization Green peace was founded, there were also explosions at the chemical factory in Seveso (Italy) in 1976 and at the Three Mile island nuclear power plant in 1979 (the largest nuclear accident in the United States); a series of accidents of aircraft, ships and rail transport and other similar events. Most of these man-made disasters were caused by neglect of safety regulations on the part of company management. These events in the stream of political and social changes gave impetus to the intensive development of social movements in economically developed countries. In criticizing the decisions and actions of business, the prerequisites for a new nature of market relations arose: consumers voluntarily refused to purchase goods and use the services of irresponsible companies; the activity of the trade Union movement and non-profit public organizations increased. Under public pressure in Western Europe and the United States, labor and environmental legislation is tightened, specialized international organizations appear and state institutions are formed to control the social aspects of companies' activities, such as labor protection, human rights, ecology, etc [6].

Currently, the essence and content of corporate social responsibility is widely discussed. However, a single view on the definition of the term CSR, reflecting its essence, has not yet been formed. There is an objective reason for this – the sphere of responsibility of business becomes shaky and incomprehensible. It is clear that the business is responsible to shareholders for making a profit and issue dividends to customers – for the quality of the product or service before the state for the payment of taxes and compliance with legislation. There is a distant responsibility, and therefore controversial. Is business responsible to society, for example: if so, to whom in particular, and for what? Is business responsible for the environment, if it has already paid off the government with fines and continues to pollute the environment? How to assess deferred responsibility to future generations? In the modern understanding of the concept of doing business, there are three major theories [7]

The first and most traditional theory is based on increasing profits for its shareholders, owners and investors and is called the theory of corporate selfishness. Maximizing the company's profits is a tool of social development, as with the growth of the market value of the company and its revenues, wages increase, more business projects are implemented, tax revenues to the budgets increase, therefore, the development of society takes place. "It is better that businessmen conduct their business honestly than give part of the excess profits to charity," said Theodore Roosevelt. American economist Milton Friedman bluntly stated that "the business of business is business."

The second theory appeared almost simultaneously with the theory of corporate selfishness, but completely contradicts it. This theory is called the theory of corporate altruism and its essence is the obligation of business to make a significant contribution to improving the quality of life of staff, the population and society as a whole, increasing the overall welfare.

The third theory is the theory of intelligent selfishness. This theory is based on the fact that social responsibility is an effective tool for the strategic development of the company, as it reduces long-term profit losses. Social responsibility from the standpoint of the theory of reasonable selfishness is an opportunity for a company to realize its basic needs for survival, security and sustainability [8].

Currently, the concept of CSR incorporates various aspects – it means charity, patronage, social marketing programs, sponsorship, philanthropy, etc.

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The construction of any typology begins with the establishment of criteria for typological analysis and separation of objects. According to the scale of use, it is possible to distinguish individual and collective (corporate) responsibility. This typology is based on the evaluation of performance and the measure of participation in achieving or not achieving these results. It reflects the understanding of existing situations and the initiative to participate in the problems of this situation. In modern conditions of economic development, the implementation of corporate responsibility attracts more and more attention. It acts as the most important factor of business reputation of firm or the company which in turn defines competitive advantages. Thus, the manifestation of responsibility for the company becomes its competitive advantage. This makes the company very attentive to responsibility. Individual responsibility can manifest itself in the internal and external environment. It is the basis of discipline and a kind of guard against erroneous decisions [9].

On social and psychological factors of influence on activity of the person responsibility can be moral and material. Material responsibility is based on the material interests of the person or the economic interests of the collective. It involves material damage in cases of non-fulfillment of obligations, failure to obtain the necessary result of activities, evasion from the implementation of their functions. This type of responsibility should be clearly regulated in the organizational regulations of the company, in various contracts and agreements.

There is also moral responsibility. In many cases, it has a stronger impact. But this type of responsibility depends largely on the manifestation of social consciousness, which is part of the individual consciousness. This responsibility manifests the social essence of a person and his understanding of the

features of the social environment in which he exists and works, and his dependence on the social environment [10].

Moral responsibility is difficult to regulate by organizational regulations. It manifests itself in the condemnation of a person by other people, the whole team or in the condemnation, if it is a company as a whole, by partners. Moral responsibility affects the relationship between people, not infrequently leads to conflict situations. On the other hand, it plays the role of a deterrent in human activity: the need to assess the consequences of activities from the standpoint of his mental balance and tranquility. Of course, this applies to financial responsibility, but in moral-more important are the psychological factors of realization of interests [11]

Responsibility can be significant and insignificant. The realization of responsibility can turn the whole life of a person. Minor liability may not have a noticeable impact on the activity, but it is an alarming factor. With the accumulation of such factors, negative and significant consequences are also possible. Often in practice there is a clear and hidden responsibility. The first reflects a fairly clear non-compliance with the existing requirements and evaluation criteria [12].

Explicit responsibility has clear criteria for its identification and implementation. Hidden responsibility is difficult to prove, invisible, vague in its criteria assessment. It can be very dangerous in the management organization. But such responsibility always exists, St. Petersburg state University of architecture and civil engineering (St. Petersburg)

Features of economic responsibility. When building a system of responsibility in an organization, it is difficult to foresee all situations of performance evaluation. And situations are sometimes so complex that they do not lend themselves to unambiguous assessment. And the responsibility depends on the assessment, which can be erroneous, incomplete, distorted, tendentious, etc. for reasons of occurrence, the set of responsibilities can be divided into random and natural [13].

Accidental liability often reflects the haste in making decisions, lack of professionalism. It manifests itself unexpectedly and is foreseen in a pronounced probability. Natural responsibility is characterized by the inevitability of its occurrence and a clear idea of the content, nature and extent. This responsibility is well fixed in the organizational provisions and is the most effective in ensuring discipline and organization of human and collective activities. But the most important in understanding responsibility is the allocation of its types in the spheres of existence and effectiveness: social, economic, organizational, political, legal (criminal). This typology includes all of the above types. For example, social responsibility can be both natural and accidental, significant and insignificant, explicit and hidden, individual and collective, moral and material. The same can be argued for other types of typology of responsibilities [14]

To see and understand the typological diversity of responsibility is necessary for the construction of the system, its organizational support. Responsibility should be effective and contribute to the effectiveness of management. This depends on taking into account its diversity, i.e. differentiation and integration of types of responsibility in the management system and processes.

The stabilization of the socio-economic situation in Russia, the strengthening of the business sector, the growth of ambitions of Russian companies in the international arena have become prerequisites for systemic changes in their activities.

Typical trends in the Russian business community in recent years are the legalization of companies, their more in-depth specialization, access to global markets. There are large industrial city-forming companies, receiving in addition to the opportunity to do business, the opportunity to solve social problems in the regions of presence.

Corporate social responsibility (or social responsibility) as a social phenomenon illustrates the increasing level of human development as the first step that raises man above animals is the ability to use objects of labor in its activities, the next stage is the ability to get not only trained, but also to surplus and share them with other people, then – the ability to ensure security of existence through continuous effective work. But the ability to bear responsibility for the consequences of their well-being, to limit themselves in favor of others – is the highest step of this ladder [15].

The concept of corporate social responsibility appeared in business relatively recently. It is believed that the American economist Howard Bowen introduced this term into use, publishing in 1953 the work "Social responsibility of the businessman", in which he defined business as "the part of society responsible for its stable development".

To date, there is no single definition of this term, various associations offer many options describing the essence and action of corporate social responsibility, but one of the most concise, but very clear is the definition of the American Association of corporations Business for social responsibility.

At present, attention has increased to the problems of socially responsible business behavior, its role in the global socio-economic development. In order to ensure competitiveness, companies maintain their image, work to improve their business reputation, and carry out their activities on the basis of the principles of social responsibility [16].

The events of the first decade of the XXI century – the failure of consumers to buy the products of socially irresponsible companies, bankruptcies of major corporations Enron, World Com (2002), failed mergers due to the low level of trust showed that social responsibility and reputation come to the fore in the activities of any company. Therefore, it is so important to understand what constitutes corporate social responsibility and how socially responsible business behavior affects the process of forming a positive image and business reputation (Epstein E. 1987: 53-63).

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Initially, the term "corporate social responsibility" (from the English. corporate social responsibility). It was applied to large open joint stock companies (analogs of American corporations created for profit), then began to be used for business in General, as well as for medium and small businesses. In foreign and domestic sources, the term "corporate social responsibility" is often used, where the word "social" is sometimes taken in brackets. In essence, the concepts of "social responsibility of business" (SOB) and "corporate social responsibility" (CSR) are identical in their semantic content. The origins of the concept of SOB should be sought, first, in the teachings of representatives of the conservative economic approach A. Smith, D. Riccardo, their followers M. Friedman, P. Heine and others. They believed that interference in the economy should be minimal. Thus, Adam Smith, being not only the founder of the basic principles of economic science, but also its ethical foundations, in his works posed the problem of reconciliation of private and public interests. According to the philosopher, the functioning of society is subject to a certain natural process, as a result of which there is a relationship between private and public interest [19].

The new realities of social production, the growth of competition, the unstable situation in international markets, the financial and subsequent economic crises of 2007-2009 give rise to more and more theoretical discussions about new systems of corporate governance, in particular, the system of social responsibility of business (SRB), and the development of the corresponding theory of corporate responsibility in the social sphere. The problems of socially responsible behavior of companies do not leave the pages of domestic and foreign press as periodicals ("Finance and credit", "Questions of economic Sciences", "Harvard Business Review", "Journal of Economic Regulation") and textbooks (V. A. Simkhovich "Corporate social responsibility"; T. V. Kravtsova)

"Modernization of the Institute" of social responsibility; W. Timothy Coombs, *Managing Corporate Social Responsibility*; Laura-Maria Altmann "Corporate Social Responsibility"). The European Union regularly hosts forums and conferences on this subject (for example, CSR Europe); the UK has recently established the post of Minister for corporate social responsibility (within the Department of trade and industry); international standards and certificates in the field of CORPORATE social responsibility (for example, GRI); normative legal acts are adopted and laws regulating activities in this sphere are signed.

Corporate social responsibility (CSR) is a natural stage in the development of market relations. The historical background of CSR development is closely related to economic transformations and business needs. The theory of corporate social responsibility has gone through several stages of evolution, but in modern literature there is no single understanding and approach to the definition of social responsibility. The most conceptual definition is the following: corporate social responsibility is a concept according to which organizations take into account the interests of society, taking responsibility for the impact of their activities on stakeholders. CSR goes beyond the obligation to comply with established legislation and assumes that organizations voluntarily take additional measures to improve the quality and standard of living in the territory of presence. The unifying factor in almost all definitions is that social responsibility refers to the willingness of the company to build relationships and take into account the interests of stakeholders, thereby creating a CSR system. The active implementation of CSR policy is supported by the economic interdependence of entrepreneurs, society and the state: the welfare of society largely determines the results of economic activity, and economic development affects the level and quality of life of the population. Developed countries pay much attention to the concept of CSR, which is gradually becoming a prerequisite for the sustainable development strategy (SD) of the organization of any size. The company's success in achieving SD goals directly depends on its ability to create, develop, uniquely combine and accumulate relevant resources, which is achieved through the use of the CSR system. Meeting the needs and interests of stakeholders through the concept of corporate social responsibility, the company creates conditions for stable functioning and long-term prosperity of its business [20].

Socially oriented business, in turn, allows to solve current economic problems and acts as an engine of positive changes in the economy. Regular use of the system of corporate social responsibility in the daily operations of the company and the implementation of the respective programmes influence the nature of the markets in which the company works, contributing to socio-economic development of regions through the creation of a favorable business climate, maintaining decent working conditions of staff and the life of the local community. Moreover, socially responsible companies contribute to reducing social tensions, act as reliable partners of the state in the implementation of its social programs, improve the overall economic situation of the industry, the region or the country as a whole [21].

Interest in the idea of socially responsible companies continues to grow steadily, and the CSR system is developing quite rapidly. You may notice that in the medium term with the development policy of socially responsible behavior will focus on such problems as the reduction of the gap between rich and poor, the fight against infectious diseases and development of intellectual capital; in the long term will remain interested in protecting the environment and leading environmental factor in the politics of SOB. The main factors constraining the development of CSR include the lack of consistency in the construction and implementation of the concept of CSR, misunderstanding of the purely practical side of this strategy (that is, the relationship between the strategy of social responsibility and sustainable growth of the company's capitalization in the long term), unwillingness to allocate funds from the budget for relevant programs and projects, lack of CSR specialists, equating CSR to charity or philanthropy, lack of adequate mechanisms for harmonizing the interests of stakeholders.

There is a view according to which it is possible to talk about the formation of a unified theory of CSR, subject to the dialectic of normative and instrumental approaches. 1 The normative approach considers CSR from the position of duty and is aimed at the moral justification of the behavior of companies and individual managers. In contrast to the prevailing normative, the instrumental approach, which has now become particularly popular, links socially responsible business conduct with its efficiency in terms of so-called "relational assets", the quality of social reporting, a set of indicators that should be reflected in it. (Davis K. 1960: 70-76).

Conclusion

Scientists are focusing on developing new interpretations of CSR. Thus, K. Godpaster justified the theory of "corporate conscience", which considers the Corporation as a subject of morality and implies that managers have equal ethical obligations towards all stakeholders.

Many experts raise the question of integrating different CSR concepts (taking into account their weaknesses and strengths) into one fundamental theory. However, the basis of such integration is assumed to be different: the theory of stakeholders, risk management, etc. according to P. Kozlovsky (Netherlands), CSR is a means of dialogue with the social environment of the company, allowing you to manage the risk of unexpected regulatory requirements for the company. A company that is able to communicate effectively and cooperate with its social environment makes a kind of investment in its intangible assets and guarantees against "moral aggression" from the environment in which it operates. It turns out that these ethical investments are both instrumental and normative. They are instrumental as a means of communication with the social environment of the firm, normative as a means of "moral learning" that occurs in the process of interaction with its ethical partners. Social responsibility lies in the fact that companies try to meet public expectations for their products or services and at the same time form high social standards, thus contributing to improving the quality and standard of living in the country.

Importance and priority of the issues of corporate social responsibility is due, first, a high degree of economic development of leading countries of the world, creating the means to maintain modern standards of quality of life of the population; secondly, the strengthening of the role of intangible factors of economic growth associated with the need to invest in human capital as a key innovation for economic growth, based on the potential of intelligence, education and creativity of employees. An important reason for increasing attention to the development of social functions of the business community in Russia was the revision of traditional views on the concept of social policy in the direction of expanding the range of its subjects and significantly reducing state intervention in solving many socio-economic problems [22].

Social report is a public tool to inform shareholders, employees, partners about how and at what pace the company implements its mission or strategic plans for the development of economic sustainability, social well-being and environmental stability. Providing a social report to everyone can be seen as an effective mechanism to inform investors, consumers, the local community and authorities that the company operates in a socially responsible manner. Such feedback not only demonstrates and secures the company's right to do business, but also benefits society by increasing the availability of information. Therefore, the social report in the future can become an effective tool for dialogue between business and society and the state. Thus, the social responsibility of business can and should become a platform for fruitful cooperation between business and government. However, this is a long process, which is not easy even in developed and prosperous economies. The formation of socially responsible behavior in the business environment is possible only with targeted support from the state and its active participation in solving social problems. The government should create the following conditions for the development of socially responsible business: a) guaranteed property rights and security of doing business; b) an independent judicial system; c) transparent legislative framework for conducting social activities; d) priorities of social responsibility, etc. At the same time, the state should actively and systematically support the development of civil society institutions. An effective way to solve this problem is to create mechanisms for financing civil initiatives, including through the formation of a system of independent state and non-state agencies.

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КОРПОРАТИВТІК ӘЛЕУМЕТТІК ЖАУАПКЕРШІЛІК ТҰЖЫРЫМДАМАСЫН ДАМЫТУ ЭВОЛЮЦИЯСЫ

Аннотация. Корпоративтік әлеуметтік жауапкершілік проблемаларының маңыздылығы мен басымдылығы, біріншіден, әлемнің жетекші елдерінің экономикалық дамуының жоғары деңгейіне байланысты,

халықтың өмір сүру деңгейінің заманауи стандарттарын ұстап тұруға материалдық мүмкіндіктер туғызады; екіншіден, жұмысшылардың зияткерлік, білім беру және шығармашылық әлеуетіне негізделген инновациялық экономикалық өсудің негізгі шарты ретінде, экономикалық өсудің материалдық емес факторларының рөлін күшейту арқылы адами капиталды инвестициялау қажеттігімен ерекшеленеді. Қазақстан Республикасындағы кәсіпкерлік қоғамдастықтың әлеуметтік функцияларын дамытуға көңіл бөлудің маңызды себебі әлеуметтік саясат тұжырымдамасы туралы дәстүрлі көзқарастарды оның субъектілері шеңберін кеңейту бағытында қайта қараумен және көптеген әлеуметтік-экономикалық проблемаларды шешуге мемлекеттің араласуын едәуір төмендетумен байланысты болды.

Корпоративтік әлеуметтік жауапкершілік (КӘЖ) мәселесіне деген қызығушылықтың артуы, бизнес-құрылымдардың әлеуметтік-жауапты іс-әрекетін практикалық іске асыру жөніндегі шараларды әзірлеу үшін, осы тұжырымдаманы терең түсінуді талап етеді. КӘЖ негізгі ұғымдарының генезисі мен мазмұнын талдау «ядролық» және балама теорияларды КӘЖ-нің әртүрлі аспектілерін анықтауға мүмкіндік береді. Мақалада Батыс КӘЖ зерттеушілерінің жұмыстарындағы негізгі тәсілдер талданады, олардың мәні мен теориялық мазмұнының арақатынасы негізінде осы тәсілдерді жүйелеуге әрекет жасалады.

Мақалада «корпоративтік әлеуметтік жауапкершілік» терминінің әртүрлі түсіндірмелері және оның ерекшелігі қарастырылған. Бизнесінің әлеуметтік жауапкершілігі принциптері мен деңгейлері егжей-тегжейлі көрсетілген. Корпоративтік әлеуметтік есеп берудің қоғам мен мемлекет арасындағы диалогтың тиімді құралы ретіндегі рөлі ерекше атап өтілді.

Түйін сөздер: әлеуметтік жауапкершілік, корпоративтік әлеуметтік жауапкершілік, корпоративтік азаматтық, корпоративтік әлеуметтік белсенділік, корпоративтік әлеуметтік сезімталдық, мүдделі тараптар түсінігі, корпоративтік тұрақтылық.

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ЭВОЛЮЦИЯ РАЗВИТИЯ КОНЦЕПЦИЙ КОРПОРАТИВНОЙ СОЦИАЛЬНОЙ ОТВЕТСТВЕННОСТИ

Аннотация. Значимость и приоритетность проблем корпоративной социальной ответственности обусловлены, во-первых, высокой степенью хозяйственного развития ведущих стран мира, создающих материальные возможности для поддержания современных стандартов качества жизни населения; во-вторых, усилением роли нематериальных факторов экономического роста, связанных с необходимостью инвестиций в человеческий капитал как ключевого условия инновационного экономического роста, основанного на потенциале интеллекта, образованности и творчества работников. Немаловажной причиной повышения внимания к развитию социальных функций предпринимательского сообщества в РК стал пересмотр традиционных взглядов на концепцию социальной политики в сторону расширения круга ее субъектов и значительного сокращения вмешательства государства в решение многих социально-экономических проблем.

Возрастающий интерес к проблеме корпоративной социальной ответственности (КСО) требует глубокого осмысления данного понятия для выработки мер по практической реализации социально-ответственного поведения бизнес-структур. Анализ генезиса и содержания основных концепций КСО позволяет выявить «ядерные» и альтернативные теории, дающие возможность выявить различные аспекты КСО. В статье проанализированы основные подходы, сформировавшиеся в работах западных исследователей КСО, сделана попытка систематизации указанных подходов на основе соотношения их сущности и теоретического содержания.

В статье рассматриваются различные трактовки термина «корпоративная социальная ответственность», исследуется его специфика. Подробно излагаются принципы и уровни социальной ответственности бизнеса. Особенно подчеркивается роль корпоративной социальной отчетности как эффективного инструмента диалога бизнеса с обществом и государством.

Ключевые слова: социальная ответственность, корпоративная социальная ответственность, корпоративное гражданство, корпоративная социальная деятельность, корпоративная социальная восприимчивость, концепция заинтересованных сторон, корпоративная устойчивость.

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