УДК 005.35:005.21:631.11

**ГРИНЧУК К.В.,** магістрант **РОСТОВЦЕВ С.В.,** студент 4 курсу Науковий керівник – **ГРИНЧУК Ю.С.,** д-р. екон. наук Білоцерківський національний аграрний університет

## SOCIAL RESPONSIBILITY IN THE SYSTEM OF STRATEGIC MANAGEMENT OF AGRICULTURAL ENTERPRISES

The tasks of strategic management regarding the social responsibility of domestic enterprises are analyzed. External and internal problems of an economic, social and environmental nature are characterized. Their influence on the main activity of the company is determined.

**Keywords:** business strategy, environmental nature, strategic management, agrarian business, organizational policy.

Strategic management of social responsibility involves going beyond solving only short-term, social and internal production tasks for agricultural institutions. Its main task is to solve both internal and external problems of a social, economic and environmental nature, which directly affect the company's main activities in accordance with its strategic goals and interests for the long-term strengthening of the sustainability of agribusiness.

Business strategy, as well as social responsibility, are inextricably linked, which provides the enterprise with the formation of competitive advantages. That is why it is expedient to use Michael Porter's competitive strategy model [1] in an agricultural institution, according to which 4 main factors influence the formation of CSR. One of the key external factors is the wide expectations of society, and, as a result, meeting the needs of the social environment of the enterprise, which is one of the main tasks when defining a (competitive) strategy. In turn, the social strategy is one of the most important components of the general business strategy, which is aimed, first of all, at meeting broad social expectations. That is why the presence of a social component is a necessary condition for the successful implementation of strategies.

The choice of the SR integration method means nothing more than a way to include social responsibility in the company's management strategy, and therefore it requires awareness of its essence, the impact on the effective activity of the company in various conditions. According to M. Ihnatenko, in order to implement such a method, it is necessary to perform certain mandatory works [2]:

- conduct an analysis of the conditions that will allow to determine the procedure for including the mechanism of social responsibility in the management strategy of the enterprise;
- determine the perception of prospects, advantages and disadvantages of joint venture by company personnel;
  - find out the priority areas and forms of social responsibility of agribusiness;
- assess the impact on the level of social responsibility of the organizations, the conditions for the successful functioning of the company and the personal participation of the staff in various social programs.

We can single out the key directions in which it is necessary to improve the relationship between strategic management and social responsibility (Table 1).

The documentary basis for planning and monitoring SR in the strategic management system must be developed in compliance with specific limitations and principles: the materiality of the activity (that is, a clear definition of the composition of stakeholders and the goals and interests important to them and the enterprise itself); completeness and comprehensiveness of the display of planned guidelines and indicators, as well as results in the planning and reporting documentation (assumes consideration of the needs, expectations and concerns of stakeholders); reactivity (necessary and prompt response to significant problems of stakeholders and the enterprise itself, their changes); ensuring verification of the results of business activities (compilation of a documentary and information base capable of ensuring timely and complete social reporting for the public and stakeholders about plans and the results of their full implementation).

The documentary basis for planning and monitoring SR in the strategic management system must be developed in compliance with specific limitations and principles: the materiality of the activity (that is, a clear definition of the composition of stakeholders and the goals and interests important to them and the enterprise itself); completeness and comprehensiveness of the display of planned guidelines and indicators, as well as results in the planning and reporting documentation (assumes consideration of the needs, expectations and concerns of stakeholders); reactivity (necessary and prompt response to significant problems of stakeholders and the enterprise itself, their changes); ensuring verification of the results of business activities (compilation of a documentary and information base capable of ensuring timely and complete social reporting for the public and stakeholders about plans and the results of their full implementation).

Table 1 – Typology of directions for improvement of relationships of social responsibility and strategic management

SR direction	Content of events
1. Clarity with the	The formation of clear ideas of the agricultural enterprise about the
priorities of the SR.	content of SR as a social phenomenon, in the development of which
	it is necessary to participate.
	Inclusion of the development of local communities in the system of
	strategic management goals.
	Calculation of the inevitability of changes in the economic situation.
	Improving the quality of business culture, the importance of ethical
	standards.
2. Overcoming	Transition from the administration of social programs to the
social nihilism.	development of relationships between business, the state and
	communities.
3. Construction of	Strengthening or establishing ties of agricultural enterprises with
relations between	various non-commercial institutions.
agribusiness and	Increasing the level of information openness, preserving the
society.	structure of the SR addresses, developing completely new channels
	of communication with various social groups.

4 <u></u>	
4. Development	Ensuring mutual understanding and interaction with owners.
and coordination of	Involvement of minority shareholders in decision-making.
internal documents	Adding solutions to specific problems of a social nature in the field
on strategic	of labor relations to the economic development programs of the
management.	enterprise.
5. Development of	Development of documents containing directions for the
SR programs.	development of social relations inside and outside the enterprise (for
	example, regulations on social programs).
6. Development of	Active participation in events from local authorities.
SR activities.	Development of measures regarding the disclosure of information
	about the activities of this year. organizations for mass media and
	the public of the local community, region, and country.
	Improving the image of the company.
	Strengthening the business reputation of the agrarian enterprise and
	the performance of targeted tasks.

Source: developed by the author based on [2].

Business cannot exist separately from society, as it is an integral part of it. The state of the natural environment and the quality characteristics of consumer goods will depend on the field of business activity. The social direction of business is more effective and has a systemic nature, only if the social responsibility of business is included in the enterprise management strategy.

## References

1. Kalita P. Ya. Socially oriented business, or business with concern for people. Part one. In the world and in Europe.

URL: <a href="http://www.corporatecitizen.org.ua/Library/SocBizn 1.doc">http://www.corporatecitizen.org.ua/Library/SocBizn 1.doc</a>.

2. Ignatenko M.M. Theoretical principles and practical directions of formation of corporate social responsibility of agricultural and food enterprises. Economy of agro-industrial complex: international Scientist. N 1, 2015. Pp. 78-83.

UDC: 336.71/.72

## HEVCHUK K.P., undergraduate

Research supervisor – TKACHENKO K.V., PhD in Economics

Bila Tserkva National Agrarian University

## THEORETICAL BASIS OF FINANCIAL STATE ASSESSMENT OF THE ENTERPRISE

Assessment of the financial condition of the enterprise is an important condition for solving the financial security of the enterprise and its relations with creditors and investors.

**Keywords:** liquidity, financial condition of the enterprise.

Modern analytical practice in the comprehensive assessment of the financial state of the enterprise involves the use of a sufficiently significant number of indicators that make it possible to characterize the directions of the business entity's activities in a