

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
SUMY NATIONAL AGRICULTURAL UNIVERSITY

Management Department

“CONFIRMED”

Head of Department

 (Mykhailov A.N.)

« 09 » 06 20 20 year

CURRICULUM WORKING PROGRAM (SILABUS)

OK 2 Social responsibility

Specialty: 051 «Economics»

Specialization: Economics of enterprise

Faculty: Economics and management

2020- 2021 academic year

Work program on Social Responsibility for students specialty 051 «Economics».

Developers:

PhD in Economics, Senior Lecturer,
of Management Department

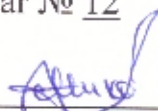
Tkachenko V.V
last name, initials


signature

The work program was approved at a meeting of the Department of Management.

Protocol from "09" 06.2020 year № 12

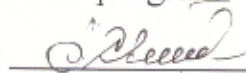
Head of the Department


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(Mykhailov A.N.)
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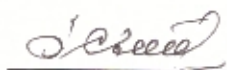
Confirmed:

Guarantor of educational and professional program


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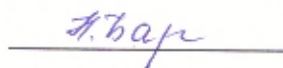
(Strochenko N.I.)
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Dean of the Faculty of Economics
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(Strochenko N.I.)

Methodist of the Department
of education quality,
licensing and accreditation



(N. Baranik)

Registered in the electronic data base: 21.07 20 20 year
date

SNAU, 2020

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1. Description of the educational discipline currents

Name of indicators	Field of knowledge, direction of training, educational level	Characteristics of the discipline	
		full-time education	external form of education
Number of credits - 4	Field of knowledge <i>05 Social and behavioral sciences</i> Specialty <i>051 Economics</i>	<i>Normative</i>	
Modules - 2		Year of preparation:	
Content modules: 6		2020-2021	
		Course	
		2	
		Semester	
		4	
The total number of hours is 120		Lectures	
Weekly hours for full- time study: classroom - 3.5 independent work of the student - 4,5	Educational degree: <i>Master</i>	26 hours	
		Practical	
		26 hours	
		Independent work	
		68 hours	
		Type of control:	
		Exam	

Note.

The ratio of the number of hours of classroom classes to independent and individual work is (%):

for full-time education - 43/57 (52/68)

2. The purpose and objectives of the discipline

2.1. Purpose: understanding the essence, concept, model and levels of social responsibility, determines the place and features of social responsibility in the activities of various subjects of social development, taking into account the environmental aspects of social responsibility and their legal regulation; formation of mechanisms of social responsibility management and organization of effective interaction of employers with employees, enterprises with external organizations on the basis of corporate social responsibility; determination of directions of activization of individual and collective ecological responsibility, development of social responsibility of subjects of social development through social partnership; implementation of monitoring of social responsibility, estimation of efficiency of corporate social responsibility; development of corporate social responsibility as a factor in increasing competitiveness.

2.2. Objectives: to study the theoretical principles and practices of interaction between the state, business, society and man in the field of social responsibility as a condition for sustainable development of society; identification of opportunities to use foreign experience and analysis of opportunities to use elements of foreign models of social responsibility in the national economy; formation of understanding of the importance of social responsibility of the state, business, society and man; analysis of the role of the state in ensuring the practice of an effective system of social responsibility.

The study of the discipline "Social Responsibility" involves the formation of students' competencies:

№	Type of program competencies	Program competence	Code
	General		
1		Ability to abstract thinking, analysis and synthesis.	GC 2
	Professional (special)		
1		Ability to substantiate the directions of priority innovative development of the enterprise taking into account the needs and features of the national economy; collect and systematize marketing information for the selection of target markets, measurement and forecasting of demand, positioning of innovative products of the enterprise; assess the state, dynamics, efficiency of the innovative potential of the enterprise and justify the priority areas for its growth.	PC 3

2.3 Program learning outcomes

As a result of studying the discipline "Social Responsibility" the student must be able to demonstrate the following learning results:

№	Program learning results to be achieved by the OK (indicate the number according to the numbering given in the OP)	Code
1	Know the essence, types, categories, evolution, concepts, models and levels of social responsibility; features of social responsibility of various subjects of social development; place of social responsibility in the activities of the enterprise.	PLR 2
2	Be able to form and use the potential to ensure the competitiveness of the enterprise.	PLR 17
3	Be able to implement the content of agricultural policy, form the purpose and system of agricultural policy, analyze the consequences of using certain instruments to regulate the domestic market of agricultural products and foreign trade, determine the level of protection of the agricultural sector using conventional methodology, assess the international competitiveness of domestic agricultural production food security of the state and the factors influencing it.	PLR 18

3. The program of the discipline

(approved at the meeting of the Academic Council of SNAU, protocol № 6 of 26.12.2017)

Content module 1. The essence and tasks of corporate social responsibility

Topic 1. Conceptual bases of corporate social responsibility development.

History of corporate social responsibility development. Stakeholder management concept. Advantages of corporate social responsibility. Models of corporate social responsibility (American, European, Japanese, etc.). International initiatives as a factor in the formation and development of CSR (UN Global Compact). Domestic experience in the formation of CSR. Internal and external environment of CSR. CSR Stakeholder Matrix.

Topic 2. Corporate social responsibility in the management system of the organization.

CSR as a component of management strategy and a factor in increasing the competitiveness of the organization. Stakeholder analysis models. Possible threats and ways to minimize CSR risks. Organization of CSR activities. Codes of ethics. Subdivisions and Committees of CSR companies. Status, main functions, qualifications, typical responsibilities, professional standards of CSR managers in companies.

Content module 2. Enterprise management on the basis of corporate social responsibility.

Topic 3. Formation of relations with employees on the basis of corporate social responsibility.

Human rights and labor practices as a subject of CSR. International human rights standards (Universal Declaration of Human Rights, International Covenant on Economic, Social and Cultural Rights, International Covenant on Civil and Political Rights, Convention on the Rights of the Child). ILO standards and principles of the Global Compact in the field of labor. Decent work as a subject of CSR. /Ukrainian labor legislation as a basis for CSR in relations with employees. Social dialogue and CSR. Best work practices and indicators of internal CSR: domestic and foreign experience

Content module 3. Strategy of socially responsible behavior in the market environment.

Topic 4. Strategy of socially responsible behavior in a market environment.

Formation of a component of corporate social responsibility in relations with consumers. International initiatives and legislation of Ukraine in the field of consumer protection. Product quality (ISO 9000 standard). Socially responsible marketing. Principles of fair competition.

Ethical behavior of companies in relation to business counterparties. Responsible attitude to investors and adherence to the principles of corporate governance

Topic 5. Socially responsible business relations with local communities.

Historical aspects of community involvement and development: from patronage to social investment. Community influence on the work of companies and the responsibility of companies to the population. Development of partnerships with local authorities and the community. Participation of companies in community life. Cooperation of business structures with non-governmental organizations. Participation of companies in community life

Content module 4. Environmental aspects of corporate social responsibility.

Topic 6. Environmental aspects of corporate social responsibility

The essence and importance of responsible attitude of organizations to the environment. Preventive approach to solving environmental problems. Pollution control programs and environmental protection, conservation of natural resources, compliance with environmental standards, etc. International environmental documents (Millennium Development Goals, Rio Declaration, etc.) and environmental management standards (ISO 14000 series).

Legislation of Ukraine on environmental protection. Programs for pollution control and environmental protection, conservation of natural resources, compliance with environmental standards, etc. International and Ukrainian experience in implementing the principles of environmental responsibility

Content module 5. Information policy and social reporting. Social responsibility of various subjects of social development.

Topic 7. Information policy and social reporting

Principles of formation of corporate information policy. Construction of a system of communications with CSR. Consultation with stakeholders at different stages of CSR strategy development and implementation and feedback mechanism. Resources in the field of social reporting. International Standards for Reporting on Sustainable Development (GRI - Global Reporting Initiative). Features of social reporting of companies in Ukraine.

Topic 8. Social responsibility of various actors of social development

Responsible state and sustainable development. International experience of state regulation of CSR. Responsible consumption. Social responsibility of the media: the impact on behavioral patterns in society. Social responsibility of education and science. Cooperation between business and education. International experience of state regulation of CSR Draft international standard on social responsibility ISO 26000.

Content module 6. Evaluation of the effectiveness of corporate social responsibility.

Topic 9. Evaluation of the effectiveness of corporate social responsibility

Indicators of internal CSR. Model of the "London Group of Comparative Analysis" and features of its use. Social audit. Balanced scorecard. The concept of the triple result. Methods of assessing the business reputation of a socially responsible company. Monitoring the effectiveness of CSR activities. CSR ratings. Indicators of internal CSR. Implementation and development of the social audit system in Ukraine.

4. The structure of the discipline

Names of content modules and topics	Number of hours											
	Full-time						Correspondence form					
	total	including					total	including				
		l	p	lab	ind	i.w.		l	p	lab	ind	i.w.
1	2	3	4	5	6	7	8	9	10	11	12	13
Module 1. The essence and tasks of corporate social responsibility. Enterprise management on the basis of corporate social responsibility. Strategy of socially responsible behavior of the organization.												
<i>Content module 1. The essence and tasks of corporate social responsibility.</i>												
Topic 1. Conceptual bases of corporate social responsibility development	14	4	2				8					

Topic 2. Corporate social responsibility in the management system of the organization	15	4	4			7							
Together on the content module 1	29	8	6			15							
<i>Content module 2. Enterprise management on the basis of corporate social responsibility.</i>													
Topic 3. Formation of relations with employees on the basis of corporate social responsibility.	15	4	4			7							
Together on the content module 2	15	4	4			7							
<i>Content module 3. Strategy of socially responsible behavior in the market environment.</i>													
Topic 4. Strategy of socially responsible behavior in the market environment	16	4	4			8							
Topic 5. Socially responsible business relations with local communities.	11	2	2			7							
Together on the content module 3	27	6	6			15							
MODULE 2. Environmental aspects of corporate social responsibility. Information policy and social reporting. Social responsibility of various subjects of social development. Evaluation of the effectiveness of corporate social responsibility.													
<i>Content module 4. Environmental aspects of corporate social responsibility.</i>													
Topic 6. Environmental aspects of corporate social responsibility.	12	2	2			8							
Together on the content module 4	12	2	2			8							
<i>Content module 5. Information policy and social reporting. Social responsibility of various subjects of social development.</i>													
Topic 7. Information policy and social reporting.	12	2	2			8							
Topic 8. Social responsibility of various subjects of social development	12	2	2			8							
Together on the content module 5	24	4	4			16							
<i>Content module 6. Evaluation of the effectiveness of corporate social responsibility.</i>													

Topic 9. Evaluation of the effectiveness of corporate social responsibility	13	2	4			7						
Together on the content module 6	13	2	4			7						
Total hours	120	26	26			68						

5. Topics and plan of lectures (full-time education)

№	Name topics	Number hours
1	<p>Topic 1. Conceptual bases of corporate social responsibility development.</p> <p>1. History of corporate social responsibility development. 2. Stakeholder management concept. 3. Advantages of corporate social responsibility.</p>	2
2	<p>Topic 2. Conceptual bases of corporate social responsibility development.</p> <p>1. Models of corporate social responsibility (American, European, Japanese, etc.). 2. International initiatives as a factor in the formation and development of CSR (UN Global Compact). 3. Domestic experience in the formation of CSR.</p>	2
3	<p>Topic 3. Corporate social responsibility in the management system of the organization.</p> <p>1. CSR as a component of management strategy and a factor in increasing the competitiveness of the organization. 2. Stakeholder analysis models. 3. Possible threats and ways to minimize CSR risks.</p>	2
4	<p>Topic 4. Corporate social responsibility in the management system of the organization.</p> <p>1. Organization of CSR activities. 2. Codes of ethics. 3. Subdivisions and Committees of CSR companies.</p>	2
5	<p>Topic 5. Formation of relations with employees on the basis of corporate social responsibility.</p> <p>1. Human rights and labor practices as a subject of CSR. 2. International human rights standards (Universal Declaration of Human Rights, International Covenant on Economic, Social and Cultural Rights, International Covenant on Civil and Political Rights, Convention on the Rights of the Child). 3. ILO standards and principles of the Global Compact in the field</p>	2

	of labor. Decent work as a subject of CSR.	
6	<p>Topic 6. Formation of relations with employees on the basis of corporate social responsibility.</p> <ol style="list-style-type: none"> 1. Ukrainian labor legislation as a basis for CSR in relations with employees. 2. Social dialogue and CSR. 3. Best work practices and indicators of internal CSR: domestic and foreign experience 	2
7	<p>Topic 7. Strategy of socially responsible behavior in a market environment.</p> <ol style="list-style-type: none"> 1. Formation component of corporate social responsibility in relations with consumers. 2. International initiatives and legislation of Ukraine in the field of consumer protection. 3. Product quality (ISO 9000 standard). 	2
8	<p>Topic 8. Strategy of socially responsible behavior in a market environment.</p> <ol style="list-style-type: none"> 1. Socially responsible marketing. 2. Principles of fair competition. 	2
9	<p>Topic 9. Socially responsible business relations with local communities.</p> <ol style="list-style-type: none"> 1. Historical aspects of community involvement and development: from patronage to social investment. 2. Community influence on the work of companies and the responsibility of companies to the population. 3. Development of partnerships with local authorities and the community. 4. Participation of companies in community life. 5. Cooperation of business structures with non-governmental organizations. 	2
10	<p>Topic 10. Environmental aspects of corporate social responsibility</p> <ol style="list-style-type: none"> 1. The essence and importance of responsible attitude of organizations to the environment. 2. Preventive approach to solving environmental problems. 3. Pollution control programs and environmental protection, conservation of natural resources, compliance with environmental standards, etc. 4. International environmental documents (Millennium Development Goals, Rio Declaration, etc.) and environmental management standards (ISO 14000 series). 5. Legislation of Ukraine on environmental protection. 	2
11	<p>Topic 11. Information policy and social reporting</p> <ol style="list-style-type: none"> 1. Principles of formation of corporate information policy. 2. Construction of a system of communications with CSR. 3. Consultation with stakeholders at different stages of CSR strategy development and implementation and feedback mechanism. 4. Resources in the field of social reporting. International Standards for Reporting on Sustainable Development (GRI - Global Reporting Initiative). 5. Features of social reporting of companies in Ukraine. 	2

12	Topic 12. Social responsibility of various actors of social development <ol style="list-style-type: none"> 1. Responsible state and sustainable development. 2. International experience of state regulation of CSR. 3. Responsible consumption. 4. Social responsibility of the media: the impact on behavioral patterns in society. 5. Social responsibility of education and science. 6. Cooperation between business and education. 	2
13	Topic 13. Evaluation of the effectiveness of corporate social responsibility <ol style="list-style-type: none"> 1. Indicators of internal CSR. 2. Model of the "London Group of Comparative Analysis" and features of its use. 3. Social audit. Balanced scorecard. 4. The concept of the triple result. 	2
	Together	26

6. Topics of practical classes (*full-time education*)

№	Name topics	Number hours
1	The essence and importance of corporate social responsibility. Internal and external environment of CSR.	2
2	Stakeholder analysis	2
3	Implementation of CSR in the company's practices and procedures.	2
4	Strategy of socially responsible behavior in the market environment.	2
5	Questions of professional ethics.	2
6	Codes of ethics	2
7	Socially responsible marketing.	2
8	Social responsibility of companies to the population.	2
9	International and Ukrainian experience in implementing the principles of environmental responsibility.	2
10	Corporate social reports: essence, tasks and structure.	2
11	Consumption culture and its impact on the development of CSR.	2
12	Methods and procedures for evaluating the effectiveness of CSR programs.	2
13	Evaluation of the effectiveness of corporate social responsibility	2
	Together	26

7. Independent work (full-time education)

№	Topic title and list of questions	Number hours
1	Topic 1. Conceptual foundations of corporate social responsibility 1. Sustainable development concept and concept corporate sustainability. 2. Features of social responsibility of various subjects of social development: social responsibility of the person, the state, a society. 3. Legal and non-legal social responsibility.	8
2	Topic 2. Corporate social responsibility in the management system of the organization 1. Corporate social responsibility as a tool of competition. 2. Forms and areas of participation of organizations in CSR. 3. Principles of fair competition, ethical behavior of companies towards partners and socially responsible marketing.	7
3	Topic 3. Formation of relations with employees on the basis of corporate social responsibility. 1. Legislation of Ukraine in the field of labor as a basis for corporate social responsibility with the employee. 2. Personnel motivation systems. 3. Social dialogue and internal corporate social responsibility.	7
4	Topic 4. Strategy of socially responsible behavior in a market environment 1. International initiative and legislation of Ukraine in the field of social protection of consumer rights. 2. Product quality (ISSO 9000 standard).	8
5	Topic 5. Socially responsible business relations with local communities 1. Functioning of community funds. 2. Features of cooperation of business structures with non-governmental organizations.	7
6	Topic 6. Environmental aspects of corporate social responsibility 1. Attitude to the environment as a form of social responsibility. 2. Environmental component of social responsibility.	8
7	Topic 7. Information policy and social reporting. 1. Financial and non-financial reporting. 2. Objectives and history of non-financial reporting.	8
8	Topic 8. Social responsibility of various actors of social development 1. Principles of building social responsibility of managers. 2. Social responsibility of innovators. 3. Limits of social responsibility of innovators.	8
9	Topic 9. Evaluating the effectiveness of social responsibility 1. The problem of measuring the social contribution (social effect) of the organization. 2. Evaluation of the effectiveness of corporate social responsibility.	7
	Together	68

8. Teaching methods

1. Methods of learning by source of knowledge:

1.1. Verbal: story, explanation, conversation (heuristic and reproductive), lecture, instruction, work with a book (reading, translation, writing, drawing up a plan, reviewing, taking notes, making tables, graphs, reference notes, etc.).

1.2. *Visual*: demonstration, illustration, observation.

1.3. *Practical*: laboratory method, practical work, exercise, production-practical methods.

2. Teaching methods by the nature of the logic of cognition:

2.1. Analytical (*essence: the breakdown of the whole into parts in order to study their essential features*).

2.2. Deductive method (*essence: the study of objects or phenomena from general to individual*).

2.3. Translational method (*essence: these are conclusions from the general to the general, from partial to partial, from singular to singular*).

3. Teaching methods for the nature and level of independent mental activity of students:

3.1. Problem (problem-information)

3.2. Partial search (heuristic)

3.3. *Explanatory and demonstrative*

4. **Active teaching methods:** use of technical teaching aids, brainstorming, business and role-playing games, use of problem situations, self-assessment of knowledge, use of training and control tests, use of reference notes of lectures.

5. **Interactive learning technologies:** use of multimedia technologies, spreadsheets, quizizz, kahoot, padlet, student cooperation (cooperation).

9. Control methods

1. Rating control according to the 100-point scale of ECTS assessment

2. Carrying out intermediate control during the semester (intermediate certification).

3. Polycriteria assessment of current work of students:

- the level of knowledge demonstrated in practical classes;
- activity during the discussion of issues raised in class;
- express control during classroom classes;
- independent study of the topic as a whole or individual issues;
- test results;
- written tasks during tests.

10. Distribution of points received by students (full-time education)

Current testing and independent work										Together for modules and i.w.	Attestation	Exam	Total
Content module 1- 8 points	Content module 2 - 4 points	Content module 3 - 8 points	Content module 4 - 5 points	Content module 5 - 10 points	Content module 6 - 5 points	Individual							
T1	T2	T 3	T 4	T 5	T 6		T 7	T 8	T 9	15	55 (40 + 15)	15	30
4	4	4	4	4	5	5	5	5					

Assessment scale: national and ECTS

The sum of points for all types of educational activities	ECTS assessment	Score on a national scale	
		for exam, practice	for offset
90 - 100	A	perfectly	credited
82-89	B	fine	
75-81	C		
69-74	D	satisfactorily	
60-68	E		
35-59	FX	unsatisfactory with the possibility of reassembly	not credited with the possibility of re-assembly
1-34	F	unsatisfactory with mandatory re-study of the discipline	not enrolled with mandatory re-study of the discipline

11. Methodical support

1. Social responsibility. Lecture notes on the discipline (for full-time and part-time master's students majoring in: 073 Management, 076 Entrepreneurship, trade and exchange activities, 074 Public administration and administration, Economics, 075 Marketing, 071 Accounting and taxation, 072 Finance, banking and insurance) / On Drabchuk T.I // Sumy, 2017 - 226 pages. (Minutes №5 of March 24, 2017)

2. Social responsibility. Workbook for practical classes (for full-time and part-time master's students majoring in: 073 Management, 076 Entrepreneurship, trade

and exchange activities, 074 Public administration and administration, Economics, 075 Marketing, 071 Accounting and taxation, 072 Finance, banking and insurance) / Incl. Drabchuk T.I // Sumy, 2017 - 61 pages. (Minutes №5 of March 24, 2017)

3. Social responsibility. Methodical instructions on independent work in the discipline (for full-time and part-time master's students majoring in: 073 Management, 076 Entrepreneurship, trade and exchange activities, 074 Public administration and administration, Economics, 075 Marketing, 071 Accounting and taxation, 072 Finance, banking and insurance) / Incl. Drabchuk T.I // Sumy, 2017 - 16 pages. (Minutes №5 of March 24, 2017).

4. Educational and methodical materials based on the Moodle platform. URL: <https://cdn.snau.edu.ua/moodle/course/view.php?id=3930>

12. Recommended literature

Basic

1. Berliner, D. and Prakash, A. (2015), ‘Bluewashing’ the firm? Voluntary regulations, program design, and member compliance with the United Nations Global Compact”, Policy Studies Journal, Vol. 43 No. 1, pp. 115-138.

2. Brown-Liburd, H. and Zamora, V. (2015), “The role of corporate social responsibility (CSR) assurance in investors’ judgments when managerial pay is explicitly tied to CSR performance”, Auditing: A Journal of Practice & Theory, Vol. 34 No. 1, pp. 75-96.

3. Cohen, J.R. and Simnett, R. (2015), “CSR and assurance services: a research agenda”, Auditing: A Journal of Practice & Theory, Vol. 34 No. 1, pp. 59-74.

4. Ferrero, M.J. and García-Sánchez, I. (2017), “Coercive, normative and mimetic isomorphism as determinants of the voluntary assurance of sustainability reports”, International Business Review, Vol. 26 No. 1, pp. 102-118.

5. Global Reporting Initiative (GRI) (2016), “Standards”, available at: www.globalreporting.org/standards/Pages/default.aspx.

6. Michelon, G., Pilonato, S. and Ricceri, F. (2015), “CSR reporting practices and the quality of disclosure: an empirical analysis”, Critical Perspectives on Accounting, Vol. 33, pp. 59-78.

7. Tschopp, D. and Huefner, R. (2015), “Comparing the evolution of CSR reporting to that of financial reporting”, Journal of Business Ethics, Vol. 127 No. 3, pp. 565-577.

8. Rahbek, E., Pedersen, G. (2015), Corporate Social Responsibility. ISBN 978-0-85702-244-8

9. United Nations Global Compact (2017), “Mission”, available at: www.unglobalcompact.org/participation/report (accessed August 2, 2016).

Auxiliary

1. Casey, R.J. and Grenier, J.H. (2015), “Understanding and contributing to the enigma of corporate social responsibility (CSR) assurance in the United States”, Auditing: A Journal of Practice & Theory, Vol. 34 No. 1, pp. 97-130.

2. Huang, X.B. and Watson, L. (2015), "Corporate social responsibility research in accounting", Journal of Accounting Literature, Vol. 34, pp. 1-16.
3. ILO Convention 87 on Freedom of Association and Protection of the Right to Organize, 1948. URL: <http://zakon.rada.gov.ua>
4. ILO Convention 98 "On the Right to Organize and to Bargain Collectively", 1949. URL: <http://zakon1.rada.gov.ua>
5. ILO Convention 29 "On Forced Labor", 1930. URL: <http://zakon1.rada.gov.ua>
6. ILO Convention 105 (Abolition of Forced Labor), 1957. URL: <http://zakon1.rada.gov.ua>
7. ILO Convention № 138 "On the Minimum Age for Admission to Employment", 1973. URL: <http://zakon1.rada.gov.ua>
8. Declaration of the International Labor Organization on Fundamental Principles and Rights at Work: Adopted by the International Labor Conference at its eighty-sixth session (Geneva, 18 June 1998). URL: https://www.ilo.org/actrav/areas/WCMS_DOC_ATR_ARE_DECL_EN/lang--en/index.htm

13. Information resources

1. Global Responsible Leadership Initiative (GRLI). URL: <https://www.pngwing.com/en/free-png-pbkzd>
2. European Academy for Business and Society (EABIS). URL: <https://studix.eu/en/evropejskaya-vyssshaya-shkola-byznesa/>
3. European Business Ethics Network (EBEN). URL: <https://eba.com.ua/about-us/>
4. Official website of the Secretariat of the Global Compact Network in Ukraine. URL: <https://globalcompact.org.ua/>
5. Center for Corporate Social Responsibility of the Higher School of Management, St. Petersburg State University. URL: www.gsom.pu.ru
6. Official website of the World Business Council for Sustainable Development (WBCSD). URL: <http://www.un.org.ua/en/tsili-rozvytku-tysiacholittia/tsili-staloho-rozvytku>
7. Official site of the organization "Business for Social Responsibility". URL: <https://cyberleninka.ru/article/n/korporativnaya-sotsialnaya-otvetstvennost-v-ukraine-v-kontekste-mirovogo-opyta>
8. Non-financial reporting: a tool for socially responsible business / UN Office in Ukraine. Global Compact Initiative in Ukraine. URL: <https://www.intechopen.com/books/sustainable-management-practices/nonfinancial-reporting-theoretical-and-empirical-evidence>