

Victoria Yevtushenko, PhD in Economics

Tetiana Shuba, PhD in Economics

V. N. Karazin Kharkiv National University, Ukraine

CONCEPTUAL BASIS FOR THE REALIZATION OF CORPORATE SOCIAL RESPONSIBILITY BY SUBJECTS OF FOREIGN ECONOMIC ACTIVITY OF UKRAINE

The intensification of foreign economic relations leads to the development of tools that allows increasing customer loyalty, facilitate access to foreign markets, etc. One such tool is the corporate social responsibility. Corporate social responsibility in foreign economic activity has significant prospects. The lack of sufficient experience of domestic enterprises in the field of social programs requires the study of foreign practices.

Corporate social responsibility in foreign economic activity has become an important direction of business development. Executives must realize the need for social programs not only in the domestic but international markets.

Key words: corporate social responsibility, organization, technology, institutionalization, sustainable development.

The relevance of the topic and problem statement. Competitiveness at the national and international levels in the current economic conditions more and more determined by not only economic but also environmental and social factors. Loyal social environment helps to improve a business that provides jobs, improves the quality of goods and services, pays taxes and helps socio-economic development of the country.

However, the main vector of modern economic development is the process of globalization and integration of the modern world economy, which has led to an increasing role of foreign economic activity of Ukrainian companies. The globalization of markets, increasing the number of players and increased competition led to constant growth of transaction costs, to minimise possible through the establishment of formal institutions for the coordination of interests between all the main participants of market relations: business, government, society. In these conditions, businesses are forced to take responsibility for many areas of the society (such as environmental, social, political, and other), at first glance, directly not connected with its business activities.

One of the tools for effective management of foreign economic activity of corporate social responsibility (CSR).

Analysis of recent researches and publications and unsolved components of General problem.

The theoretical, methodological and practical aspects of the essence and benefits of corporate social responsibility is devoted to the works of many foreign and Ukrainian scientists: D. Puddles, Y. Blagova, V. Sparrow, K. Davis, P. Drucker, O. Dudkin, E. Carnegie, A. Carroll, O. Stab, A. Novikova, S. Peregodova, Y. Petrushenko, Y. Petroni, M. porter, M. Saprykina, G. Tulchinsky, S. Turkin, V. Shapoval and others.

But while domestic enterprises are still struggling to overcome the consequences of the ineffective management of global and local crisis and face new risks in the world commodity markets. In such circumstances, the urgent problem of finding new models of foreign trade activities, based on the principles of social responsibility and a sustainable competitive economic growth.

The aim of the study is the analysis of the current state and prospects of activization of foreign trade activities of Ukrainian business entities, the relevant characteristics of socially responsible requirements for doing business with countries-EU members, and, on this basis, the rationale and institutional forms of

corporate social responsibility as a conceptual framework of modern market behavior of subjects of foreign economic activity of Ukraine.

The main material of the study. The transformation of the economy of Ukraine at the beginning of 90th of XX century reflected on a dynamics and structure of the foreign economic activity of the country. Thus, if in the period of being member of USSR Ukraine actually has neither possibility nor necessity to realize own initiatives in the field of the foreign economic activity, together with the receipt of independence there was a sharp question of the necessity of forming its own policy in this sphere.

An important landmark of the development of Ukraine as independent state was passing an Act of Ukraine «About foreign economic activity» on April, 16, 1991. In the Law certainly basic concepts and terms, principles, subjects, types of foreign economic activity, bases of adjusting of foreign economic activity and organs of government control of foreign economic activity are expounded and others like that (see table 1.1.). In a table 1.1 maintenance of basic principles of foreign economic activity of Ukraine is exposed, that statutory Ukraine «About foreign economic activity»¹.

Thus, in obedience to the Law, foreign economic activity is activity of the subjects of the economic activity of Ukraine and foreign subjects of the economic activity, built on mutual relations between them, that take place both on territory of Ukraine and outside the border¹.

However the process of acquisition of own experience in foreign economic activity became difficult for Ukraine. As we can see from the picture 1 2000 year marked with the comparatively low level of volume of foreign trade by services. However annually (except for 2009 year, that it is foremost related to the world financial crisis) noticeable tendency to the increase. On a picture 1 it is possible to see that the export of services of Ukraine was always exceeded by an import that talks about positive foreign trade balance of country. All of it testifies to the positive prospects of development of foreign economic activity of Ukraine.

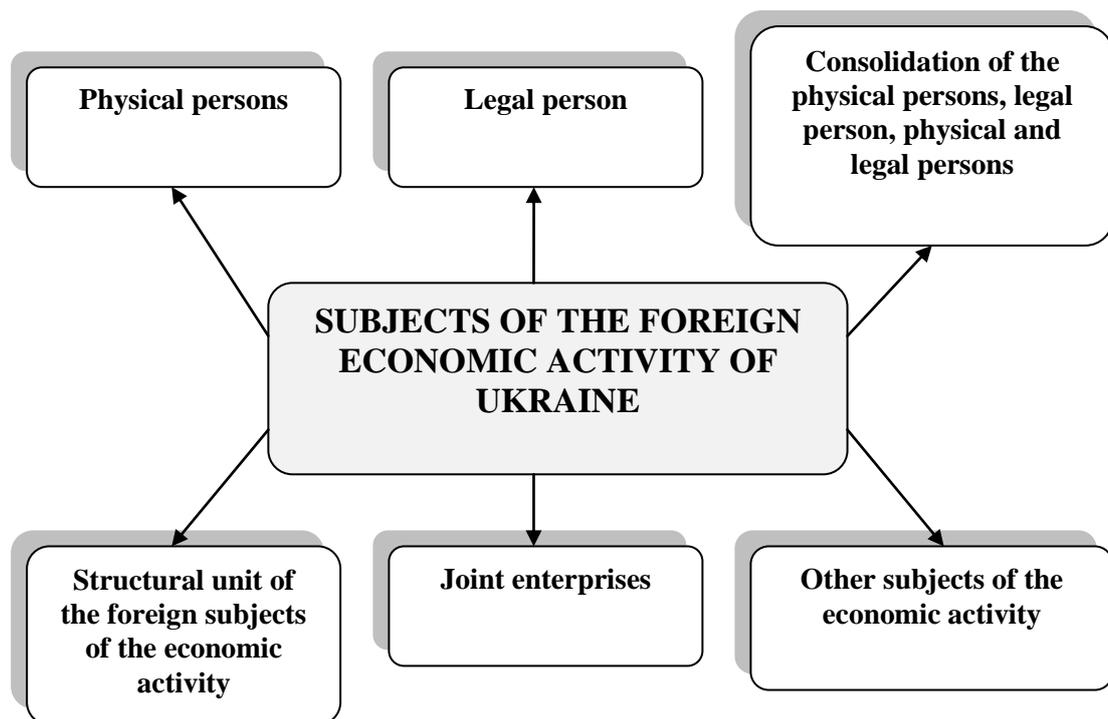


Figure 1. Subjects of the foreign economic activity of Ukraine¹

¹ Зовнішня торгівля України (2014). Державна служба статистики України. <<http://www.ukrstat.gov.ua>> (2016, березень, 15).

Meaning of the foreign economic activity principle of Ukraine

№	The principle of the foreign economic activity of Ukraine	The Meaning of the principle of the Ukrainian foreign economic activity
1	The principle of sovereignty the Ukrainian people is in realization of foreign economic activity	<ul style="list-style-type: none"> - absolute right of Ukrainian people independently and independently to carry out foreign economic activity on the territory of Ukraine, following laws which operate on territory of Ukraine; - obligation of Ukraine to steadily execute all agreements and obligations of Ukraine in the sphere of international economic relations.
2	The principle of the external economic enterprise freedom	<ul style="list-style-type: none"> - right of foreign economic activity subjects voluntarily enter in external economic relations; - right of foreign economic activity subjects to carry out it in any forms which straight are not forbidden by laws of Ukraine; - obligation to restrain an order during realization of foreign economic activity, set the laws of Ukraine; - absolute right of the ownership of the subjects of the foreign economic activity on all the results of foreign economic activity are got by them .
3	The principle of the legal equality and undiscrimination	<ul style="list-style-type: none"> - equality in front of the law of all subjects of the foreign economic activity, regardless of patterns of ownership, including the states, during realization of foreign economic activity; - prohibition any, except for foreseen this Law, actions of the state, the result of which is limitation of rights and discrimination of the subjects of foreign economic activity, and also foreign subjects of economic activity after the patterns of ownership, the place of location and other signs; - impermissibilities of restrictive activity from the side of any subjects, except for cases provided for this Law.
4	The principle of the law supremacy	<ul style="list-style-type: none"> - adjusting of foreign economic activity only by the laws of Ukraine; - prohibition of application of the underlaw acts and acts of management of local organs, that in any method create for the subjects of the foreign economic activity terms less favourable, than those which are set the laws of Ukraine.
5	The principle of the interests of subjects of the foreign economic activity defence	<ul style="list-style-type: none"> - provides equal defence of interests of all subjects of foreign economic activity and foreign subjects of economic activity on its territory in obedience to the laws of Ukraine; - carries out equal defence of all subjects of foreign economic activity of Ukraine outside Ukraine in obedience to the norms of international law; - carries out defence of state interests of Ukraine both on its territory and out its borders only in accordance with the laws of Ukraine, terms signed by it, international agreements and norms of international law.
6	Principle of equivalence of exchange, impermissibility of dumping, during an import and export of commodities	<ul style="list-style-type: none"> - an equivalence of the exchange of the result of foreign economic activity; - prohibition of dumping during import and export of commodities.

In new conditions, when the economy of Ukraine is committed to market conditions, when the country destroyed the structure of state regulation of foreign economic activity characteristic of command-administrative management system, and new ones are in the process of formation, goals and objectives of state regulation of FEA has changed significantly. In modern conditions, which are characterized by production decline, destabilization of financial system of the country, a broad liberalization of foreign

economic activity, which means in fact the elimination of the state monopoly on foreign trade, etc. types of foreign trade, it is necessary to determine the forms and methods of influence on economic entities - traders, who shall be able to ensure the protection of state interests.

Table 2

The analysis of the foreign services trade of Ukraine 2000-2014 years

Year	Total volume of the foreign trade of the services (million doll.USA)	Including export (million doll.USA)	Part of the export in the total volume of the foreign trade of the services (%)	Including import (million doll.USA)	Part of the export in the total volume of the foreign trade of the services (%)
2000	4847,6	3486,8	71,9	1360,8	28,1
2001	4693,1	3544,7	75,5	1148,4	24,5
2002	5246,9	4055,3	77,3	1191,6	22,7
2003	5636,4	4248,0	75,4	1388,4	24,6
2004	7316,0	5307,9	72,6	2008,1	27,4
2005	9045,6	6134,7	67,8	2910,9	32,2
2006	11317,9	7505,5	66,3	3812,4	33,7
2007	13867,5	8989,2	64,8	4878,3	35,2
2008	18209,1	11741,2	64,5	6467,9	35,5
2009	14689,5	9520,7	64,8	5168,8	35,2
2010	17207,1	11759,4	68,3	5447,7	31,7
2011	20027,3	13792,2	68,9	6235,1	31,1
2012	20335,1	13599,1	66,9	6736,0	33,1
2013	22445,1	14836,2	66,1	7608,9	33,9
2014	17893,9	11520,8	64,4	6373,1	35,6

The highest rate of total trade in services to occur in 2013. A sharp decline occurred in 2009 due to the economic crisis.

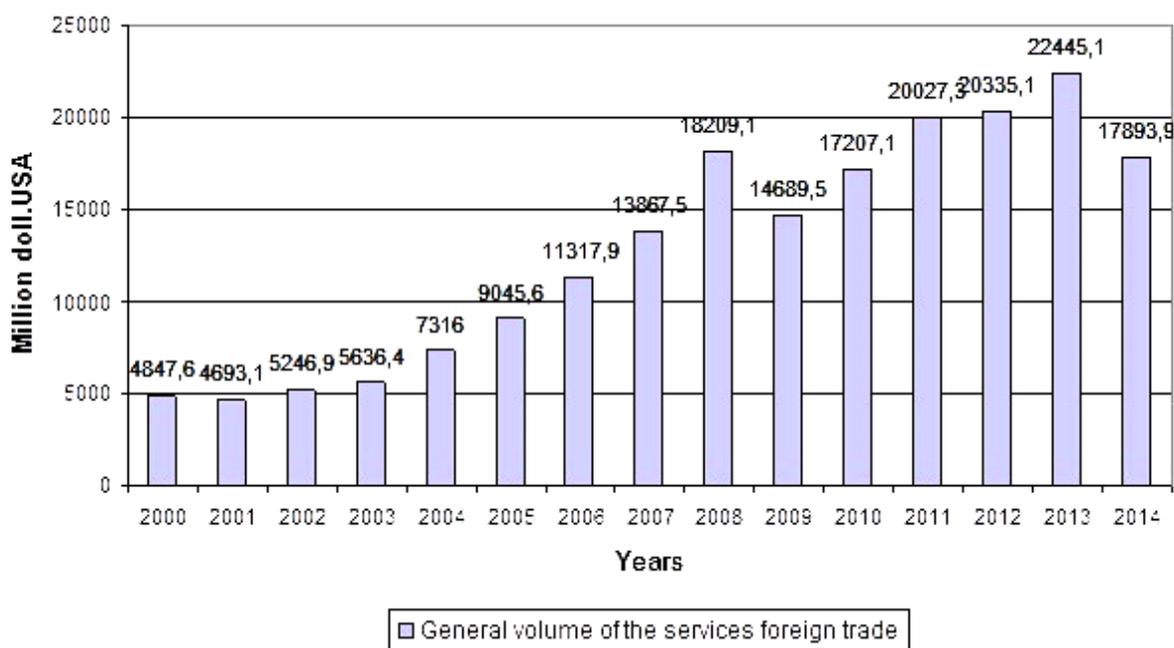


Figure 2. The dynamics of the total volume of the foreign trade of services in Ukraine 2000-2014 years

The analysis of the foreign goods trade of Ukraine 2000-2014 years

Year	Total volume of the foreign trade of the goods (million doll.USA)	Including export (million doll.USA)	Part of the export in the total volume of the foreign trade of the goods (%)	Including import (million doll.USA)	Part of the export in the total volume of the foreign trade of the goods (%)
2001	32039,7	16264,7	50,7	15775,1	49,3
2002	34933,9	17957,1	51,4	16976,8	48,6
2003	46101,0	23080,2	50	23020,8	50
2004	61668,3	32672,3	52,9	28996,0	47,1
2005	70427,9	34286,8	48,7	36141,1	51,3
2006	83402,2	38367,7	46	45034,5	54
2007	109918,0	49248,1	44,8	60669,9	55,2
2008	152502,6	66967,3	43,9	85535,3	56,1
2009	85128,8	39695,7	46,6	45433,1	53,4
2010	112170,4	51430,5	45,8	60739,9	54,2
2011	136664,6	61950,2	45,3	74714,4	54,7
2012	153548	68830,4	44,8	84717,6	55,2
2013	140307,5	63320,7	45,1	76986,8	54,9
2014	108330,4	53901,7	49,8	54428,7	50,2

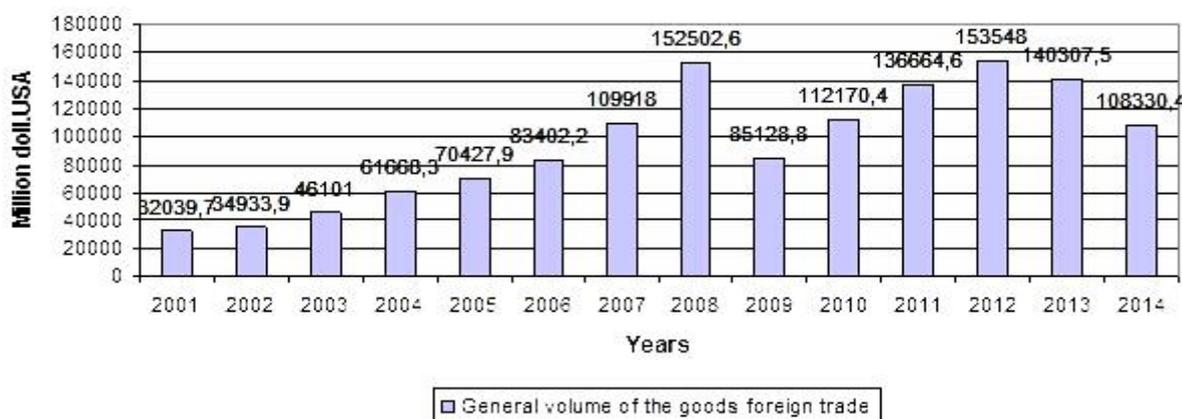


Figure 3. The dynamics of the total volume of the foreign trade of goods in Ukraine 2000-2014 years

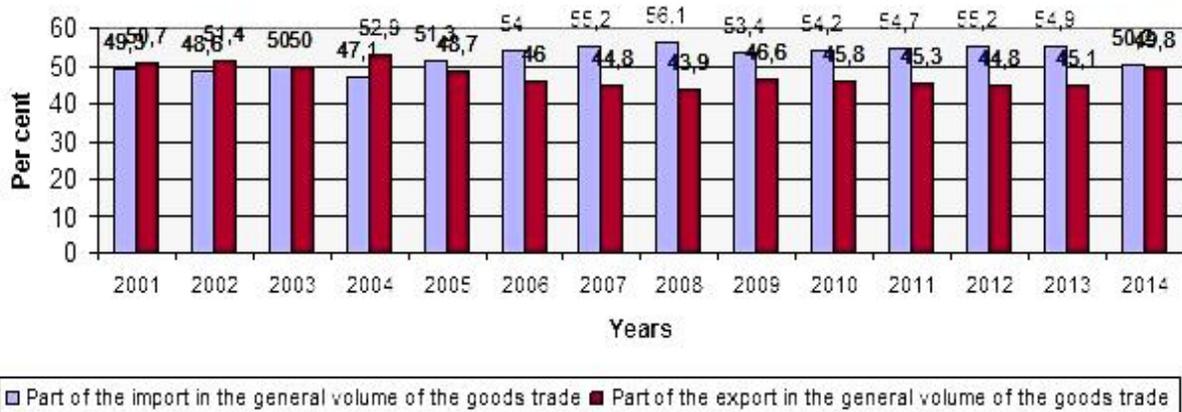


Figure 4. The dynamics of the part of export and import in the total volume of the foreign trade of the goods 2001-2014 years

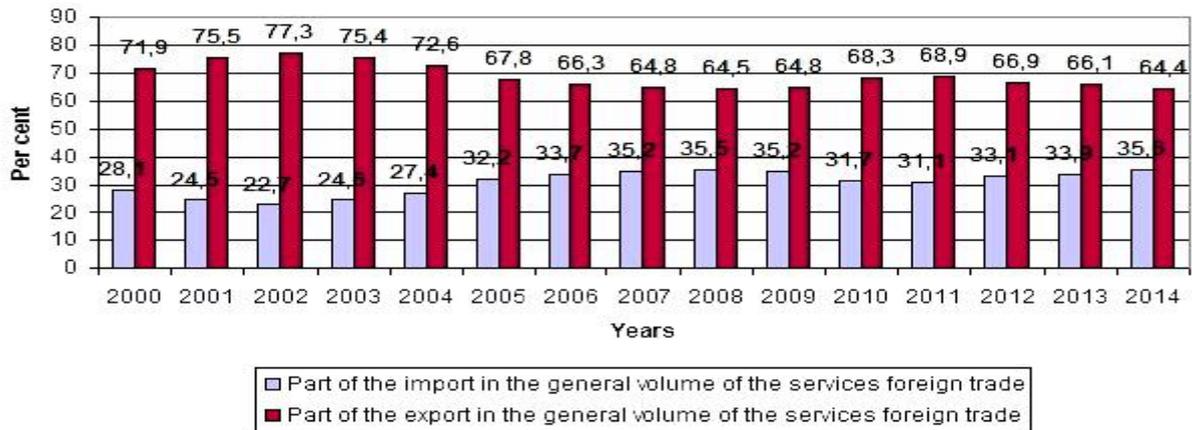


Figure 5. The dynamics of the part of export and import in the total volume of the foreign trade of the services 2000-2014 years

It is known that for the Ukrainian national foreign economic activity of business entities is an incentive and a real step in the implementation of economic reform and modernization economic growth, a catalyst for investment and innovation development, bring the conditions for business and life for people to a high civilizational standards.

Of particular importance is the intensification of the processes of European integration. The economic attractiveness of the European Union for Ukraine is the ability to join the high culture of effective social-market economy and raise it to the same level of its own economy. Europe is one of large-scale solvent and innovation markets. While in Ukraine acute shortage of investment capital capable of, in Europe – its parinacota (including not only financial resources, but also innovative technologies). Labor productivity in the Euro area was 2.5 times higher than in Russia, and four times – than in Ukraine¹.

At the same time, we must realize that the social responsibility of business is directly related to the level of business activity of enterprises, organizations and institutions, because if they are not perfect, it is unlikely to be able systematically and for a long time to meet the needs of all stakeholders. This is extremely important to take into account in Ukraine, where the level of business activity of a larger number of organizations is significantly lower than the corresponding level in developed countries².

One of tendencies is the usage of technologies of corporate social responsibility in the modern conduct of business. Social responsibility in its modern understanding is many-sided in the displays. Except for traditional responsibility for the grant of deserving reward and normal terms of labor for the workers, except for an economic function which consists in creation of workplaces, besides of the payment of taxes, a modern employer is responsible for that his administrative decisions, on possibility, don't worsen the socio-economic state of the people, who work on him, live round his enterprise and in a country on the whole³. Social responsibility is understood by us as economic, environmental, social, ethical responsibility of legal entities, business leaders, States, international communities, but also from individuals, unions and NGOs, officials of all levels, educational institutions and research organizations, other representatives of civil society, individuals, for the impact of their activities on society, the environment, the needs of different stakeholders, with the aim of creating conditions for sustainable development².

It is in member countries of the European Union (EU) since the end of the twentieth century. began the rapid development of social responsibility in the form of corporate social responsibility (CSR), when the world summit on sustainable development (Rio de Janeiro, 1992) was proclaimed the call to spread the practice of private initiatives of private companies to participate in the achievement of "social goals" under the banner of "corporate citizenship", which led to the emergence of the term "corporate social

¹ Yevtushenko, V. A. (2013). *The European choice of Ukraine in the context of social responsibility. Modern socio-political processes in Russia, Europe states and the USA macro region*. York, USA. V.2.

² Шевченко, Т. П. (2012) Проблеми законодавчого регулювання корпоративної соціальної відповідальності в Україні. Харків: Вісник Національного університету «Юридична академія України імені Ярослава Мудрого». Право, 2(9).

³ Закон про зовнішньоекономічну діяльність 2012 (Верховна Рада України). Офіційний сайт Верховної Ради України. <<http://zakon2.rada.gov.ua>> (2016, березень, 15).

responsibility", which today is understood as a set of economic, environmental and social responsibility of business organizations.

According to the definition of Elkington J. corporate sustainability should be understood "not only as a company's approach to ensuring its long-term development, but also as a field of theory and practice whereby companies and other business organizations working to improve the health of ecosystems, communities and economies"¹.

The leading European business network for corporate social responsibility – CSR Europe (The European Business Network for Corporate Social Responsibility) has 70 corporate members and 39 national CSR organizations and more than 10,000 companies. It is the EU today are the world leaders in CSR: from 22 thousand corporate non-financial reports more than half of the reports made by European companies, the EU represented more than half of the 6,700 organizations that signed the main international set of principles of CSR – the UN Global compact, there are 3148 NPOs and NGOs who advise on ST. Now a lot of EU legislation on CSR, in particular in the field non-financial (social) statements: 16 April 2013 the European Commission adopted a proposal to amend the current legislation on accounting to enhance the transparency of large European companies on social and environmental issues. Now the largest company employing more than 500 people – will be legally required to disclose information on policies, risks and results of such activity aspects as: the environment; employees and other social issues; respect for human rights; combating corruption and bribery; diversification of the composition of the Board of Directors. The work of the EU institutions in the field of social responsibility is a proof of the irreversibility of the strategic movements of the advanced countries through sustainable development based on social responsibility and corporate culture they expect foreign business partners.

For providing of economic efficiency by Ukrainian enterprises already not enough to produce high-quality products and services, it is necessary also actively to take part in the solution of social problems of own personnel and local concord, system to line up relationships with business partners, shareholders, by mass medias, organs of power, users, by different community groups and others like that. Development and realization of the corporate social programs in modern terms is examined not as complex of second-rate measures, but as effective method of investment of investment money².

Table 4.

The dynamics of amount of the entrepreneurial and foreign economic activity subjects 2010-2014 years

Years	Subjects of entrepreneurial activity in Ukraine (units)	Subjects of foreign economic activity in Ukraine (units)	Part (%)
2010	2184105	42706	1,96
2011	1701797	45338	2,66
2012	1600127	48299	3,01
2013	1722070	50324	2,92
2014	1932161	48261	2,49

Analysing information which are presented in a table, it is possible to do conclusion about the growing dynamics of amount of both subjects of economic activity in Ukraine on the whole and subjects of foreign economic activity. At the same time part of subjects of foreign economic activity grows in the general amount of subjects of the economic activity in Ukraine.

A moment comes for every enterprise, when internal markets begin to dissatisfy him and then understanding of necessity of going comes into oversea markets (see fig. 9.). On going to the oversea market an enterprise gets in the terms of hard international competition (see a fig. 7.). Oversea markets lay claim higher requirements to the commodities offered on them, their packing, to service, advertising, et cetera it is explained by the keen competition between firms - producers of commodity by predominance of the "buyers market", it means exceeding of suggestion above demand. On fig. 8. it is possible to see the basic methods of output of enterprise to the oversea markets.

¹ Elkington, J. (2004) *The Triple Bottom Line, Does It All Add Up? Assessing the Sustainability of Business and CSR. Earthscan Publications Ltd.*

² Євтушенко, В. А. (2014). Інституціоналізація соціальної відповідальності в умовах глобалізації. *Актуальні проблеми світової і національної економіки в умовах глобалізації*. О.: Цедр.

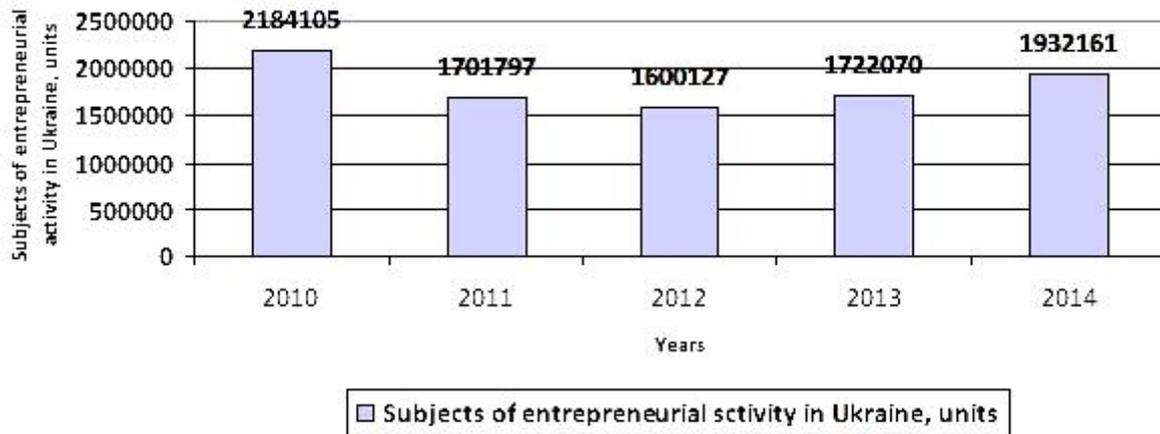


Figure 6. Amount of the United state register of enterprises and organizations of Ukraine subjects¹



Figure 7. Subjects of the foreign economic activity in Ukraine⁷

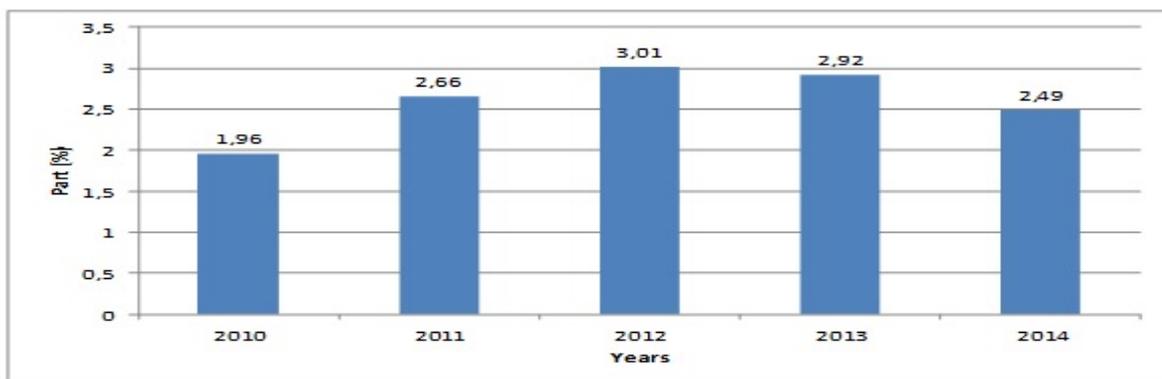


Figure 8. The part of the foreign economic activity subjects in the total amount of subjects of the economic activity in Ukraine⁷

Basic modern technologies of corporate social responsibility (CSR), which will be realized in Ukraine and world are: the institutionalization of the questions of CSR and communications from CSR, promotion of good business, charity marketing, corporate social marketing, corporate philanthropy, development and support of companies, volunteer activity, in behalf of company, socially responsible going near the conduct of business, defense of human rights and labor human, introduction of the programs of professional development of personnel, defense of customers rights, defense of environment, introduction

¹ Свтушенко, В. А. (2010). Застосування концепції соціально-етичного маркетингу як засіб підвищення конкурентоспроможності українських підприємств. *Стратегія розвитку України у глобальному середовищі*. Сімферополь: ВіТроПринт.

of the programs, from the guard of health and elucidative initiatives, and others like that¹.

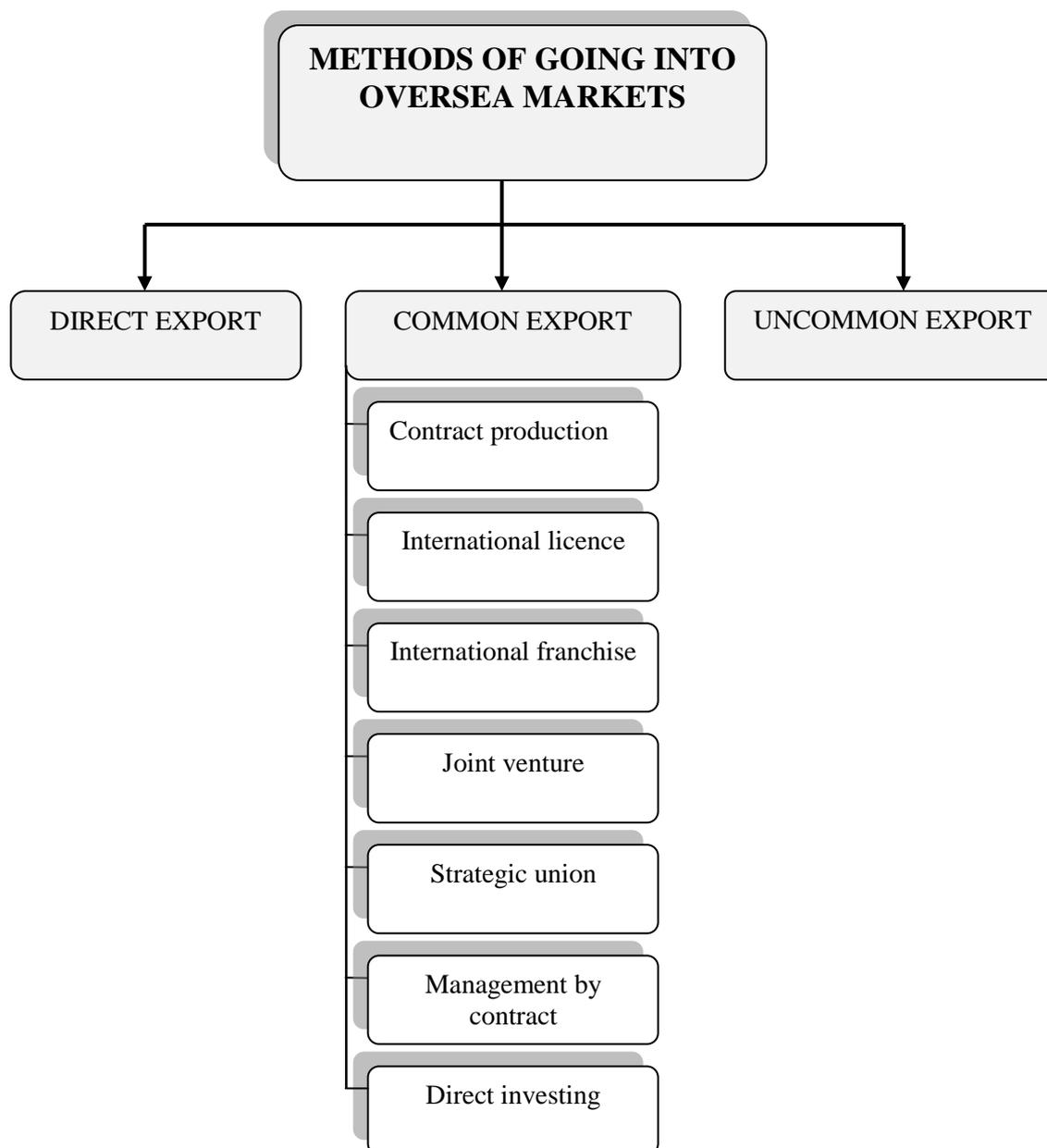


Figure 9. Methods of going into oversea markets

Thus, introduction of bases of corporate social responsibility on enterprises which aim to score a success on the international markets becomes a necessary operating condition (see a table 5.). In fact globalization of the modern business processes requires from enterprises-subjects of the foreign economic activity to spare more attention to the questions of the social support of workers, local companies, environment, and others like that. Besides, there are the list of advantages of the corporate social responsibility usage: positive image of enterprise forming; an increase of company's clients and workers loyalty; forming of benevolent relationships with local associations and local government; assistance to the strengthening of the moral bases of company; increase of solidarity of collective; increase of investment attractiveness; growth of the sale volumes; growth of capitalization; enhancement of the bringing in, motivation and reward of employees; cutback of the production spending; strengthening of the brand positions⁸.

¹ Кириченко, О. А. (2005). *Менеджмент зовнішньоекономічної діяльності*. Київ: Знання.

Table 5.

Examples of usage of the corporate social responsibility in the foreign economic activity

№	Type of the foreign economic activity	Technologies of the corporate social responsibility
1	Export and import of commodities, capitals and labour force	<p>Charity marketing – positioning of the goods, that has the aim to connect such commodity with some important social problem.</p> <p>Defence of consumers rights - is a complex of measures, which realized by the government state and enterprise, directed on adjusting of legal relations of enterprise with users.</p>
2	Grant services by subjects of the foreign economic activity of Ukraine to the foreign subjects of the economic activity, including: production, transport expeditionary, insurance, consultative, marketings, export, intermediary, broker, agent, consignment, administrative, registration, public accountant, legal, tourist et al, that straight and exceptionally not forbidden by the laws of Ukraine; grant of aforementioned services to the foreign subjects of economic activity by the subjects of the foreign economic activity of Ukraine	<p>Promotion of the benefaction - voluntarily initiative of companies that is related to the grant of different types of resources for the decision of certain social problem. Such resources are informative, financial, organizational support can come forward and others like that.</p> <p>Corporate social marketing – is initiatives of the company that has an aim to change the civil conduct that will lead to the solution of some social problem (improvement of health of people, environment, and others like that)</p>
3	Scientific, scientific and technical, production, educational and other co-operation with the foreign subjects of the economic activity; studies and preparation of specialists on the commercial basis	<p>The socially responsible approaches of the conduct of business - is a conduct of business, at which a company takes into account interests of consumers, workers, environment, local companies which activity of company influences on.</p> <p>Volunteer activity in behalf of companies - is voluntarily activity of company which is directed on a benefit the company, on which activity of company influences straight or mediated.</p> <p>Introduction of the professional development of personnel programs - is voluntarily studies and others types of initiatives of company, which are directed on the increase of professional level of workers.</p>
4	International financial operations and operations with capital issues in cases, foreseen by the laws of Ukraine	<p>The socially responsible approaches of the conduct of business</p>
5	Credit and calculation operations between subjects of the foreign economic activity and foreign subjects of the economic activity; creation by the sub"ektami of foreign economic activity of bank, credit and insurance institutions is outside Ukraine; creation foreign subjects of economic activity of the noted establishments on territory of Ukraine in cases, foreseen the laws of Ukraine	<p>The socially responsible approaches of the conduct of business</p>

№	Type of the foreign economic activity	Technologies of the corporate social responsibility
6	Joint entrepreneurial activity between subjects of the foreign economic activity and foreign subjects of the economic activity, which includes creation of joint ventures of different kinds and forms, leadthrough of general economic operations and condominium property, both on the territory of Ukraine and out of its borders	The socially responsible approaches of the conduct of business Development and support of the local community – money, which are laid by an organization in support of companies on which activity of company influences straight or mediated. Can be expressed in the direct investment of money or in organization of solution of problems by certain companies.
7	Entrepreneurial activity on the territory of Ukraine, which is connected with the grant of licenses, patents, know-how, trade marks and other immaterial objects of the property, from the side of foreign subjects of the economic activity; analogical activity of subjects of the foreign economic activity outside Ukraine	The socially responsible approaches of the conduct of business Development and support of the local community Promotion of the benefaction
8	Organization and realization of an activity in the sphere of the leadthrough of exhibitions, auctions, conferences, symposiums, seminars and other similar measures which are carried out on commercial basis, with participation of subjects of the foreign economic activity; organization and realization of, consignment, retail and wholesale trade on the territory of Ukraine for foreign currency in the cases by the laws of Ukraine foreseen	Promotion of the benefaction Corporate social marketing
9	Barter operations and other activity, built on the forms of countertrade between subjects of foreign economic activity and foreign subjects of economic activity	Charity marketing The socially responsible approaches of the conduct of business
10	Rent, including leasings, operations between subjects of the foreign economic activity and foreign subjects of the economic activity	The socially responsible approaches of the conduct of business
11	Operations on acquisition, sale and exchange of currency, on currency auctions, currency exchanges, and at the interbank currency market	The socially responsible approaches of the conduct of business
12	Works on contractual basis of physical persons of Ukraine are with foreign subjects of economic activity both on territory of Ukraine and out its borders; works of foreign physical persons on contract payment basis with the subjects of the foreign economic activity both on territory of Ukraine and out its borders	The socially responsible approaches of the conduct of business Introduction of the professional development of personnel programs

Conclusions scientific novelty, suggestions and prospects for further research. Thus, it is possible to draw conclusion, that on the modern stage of the company development, enterprise begin to understand importance and necessity to take into account not only growth of own incomes but also interference, in the solution of the socially meaningful problems of both workers of own enterprise and inhabitants of region in which an enterprise functions. Introduction of active policy in the field of CSR is not only a prerequisite for successful external economic activity of Ukrainian companies, but also makes the real benefit for the Ukrainian companies, giving very certain competitive edges for the permanent economy growing, growth of cost of both tangible and immaterial, assets, are an increase of business and public reputation of the company, diminishing of risks, image from the possible loss of markets, improving access to the new international markets due to the best reputation and others like that.

Directions for further research should be the strategy and tactic of realization of initiatives of CSR activities of Ukrainian companies seeking to operate in international markets.

References

1. *Zakon Ukrainy pro zovnishnyoekonomichnu diyalnist 2012* (Verhovna Rada Ukrainy). *Oficiyniy Sayt Verhovnoy Rady Ukrainy*. <<http://zakon2.rada.gov.ua>> (2016, March, 15).
2. *Zovnishnya torgivlya Ukrainy* (2014). *Derzavna sluzba statistiky Ukrainy*. <<http://www.ukrstat.gov.ua>> (2016, March, 15).
3. Yevtushenko, V. A. (2010). Zastosuvannya kontseptsii sotsialno-etychnoho marketynhu yak zasib pidvyshchennia konkurentospromozhnosti ukrainskykh pidpriemstv. *Stratehiia rozvytku Ukrainy u hlobalnomu seredovyshchi*. Simferopol: ViTroPrynt.
4. Kirichenko, O.A. (2005). *Menedzment zovnishnyoekonomichnoy diyalnosti*. Kyiv: Znannya.
5. Shevchenko, T. P. (2010). Blagodiynist ukrainskykh pidpriemstv yak forma socialnoy vidpovidalnosti. *Suchasni nacionalni ekonomichni modeli: problem ta perspektivy rozvitku*.
6. Yevtushenko, V. A. (2014). Instutionalizaciya socialnoy vidpovidalnosti v umovah globalizacii. *Aktualni problem svitivoy I nacionalnoy ekonomiki v umovah globalizacii, Vol. 1, 7 – 9*.
7. Yevtushenko V. A. (2014). Evropeyskiy genesis koncepcii socialnoy vidpovidalnosti. *Aktualni priblemi socialno-ekonomichnoge rozvitku evropeyskykh krain*.
8. Yevtushenko V. A. (2013). The European choice of Ukraine in the context of social responsibility. *Modern socio-political processes in Russia, Europe states and the USA macro region, 2*.
9. Shevchenko, T. P. (2012). Problemy zakonodavchogo regulyuvannya korporativnoy socialnoy vidpovidalnosti v Ukraine. *Visnik Nacionalnogo universitetu "Yuridichna akademiya Ukrainy imeni Yaroslava Mudrogo, 2(9)*.
10. Elkington, J. (2004). *The Triple Bottom Line, Does It All Add Up? Assessing the Sustainability of Business and CSR*. Earthscan Publications Ltd.
11. Shevchenko, T. P. (2013). *Issledovanie sostoyaniya i perspektiv razvitiya korporativnoy socialnoy otvetstvennosti vo vneshneekonomicheskoy deyatelnosti ukrainskykh predpriyatiy*. Kharkiv : YOY «Shedra sadyba plus»