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***ПРОБЛЕМИ І ПЕРСПЕКТИВИ  
ЕКОНОМІКИ ТА УПРАВЛІННЯ***

***НАУКОВИЙ ЖУРНАЛ***

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Orlova Nataliya

**POLICY OF SUSTAINABLE DEVELOPMENT CORPORATIONS  
IN GLOBALIZATION**

Орлова Наталья

**ПОЛІТИКА СТАЛОГО РОЗВИТКУ КОРПОРАЦІЙ В УМОВАХ ГЛОБАЛІЗАЦІЇ**

Орлова Наталья

**ПОЛІТИКА УСТОЙЧИВОГО РАЗВИТИЯ КОРПОРАЦИЙ В УСЛОВИЯХ  
ГЛОБАЛИЗАЦИИ**

*The process of transition of Ukraine to sustainable economic development, its integration to European and world community demands the implementation of modern practice of cooperation of state and business, and also of business and society which would allow strengthening mutual responsibility of all members of social life. The main aim of the research is development of scientific-practical recommendations as to implement of state and regional mechanisms of corporations in Ukraine to provide sustainable development of the country in the context of globalization. Methodological basis consists of functional state and regional programs of support and stimulation of corporative social responsibility, analytical data of Center «Development of corporative social responsibility» (Ukraine), international initiatives and standards of sustainable development accountability, analytical data of International Council for Science, World Data Center for Geoinformatics and Sustainable Development. Summary of results: one of the main mechanisms of realization of state social-economic policy in Ukraine is implementation of principles of corporative social responsibility which are the basis for formation of new conception of sustainable development of the country. Basic results of the research work: there have been determined peculiarities and perspectives of state politics as to implementation of principles of corporative social responsibility (information dissemination and training in CSR, implementation mechanism open and transparent business practices to stimulate socially responsible investment, regional development policy sustainable development); there was justified the priority directions of CSR in Ukraine (the development of innovative processes Policy corporations, increasing the efficiency of corporate management, cooperation with stakeholders, the development of social reforms, conservation and environmental restoration, preparation of financial and non-financial reporting to international requirements and standards).*

**Key words:** sustainable development of the economy, government policies, globalization, corporate social responsibility.

*Fig.: 1. Tabl.: 2. Bibl.: 20.*

*Перехід України до сталого економічного розвитку, її інтеграція до європейського і світового співтовариства вимагають запровадження сучасної практики взаємодії держави і бізнесу, а також бізнесу і суспільства, які б дозволили посилити взаємну відповідальність усіх учасників суспільного життя, створити умови для подальшого стабільного розвитку суспільства. Головною метою роботи є розроблення науково-практичних рекомендацій щодо реалізації державних та регіональних механізмів розвитку корпорацій в Україні для забезпечення сталого розвитку країни в умовах глобалізації. Основні результати роботи: визначено особливості та перспективи державної політики щодо впровадження принципів корпоративної соціальної відповідальності (поширення знань та навчання у сфері КСВ, провадження механізму відкритості та прозорості бізнесу, стимулювання практик соціально відповідального інвестування, регіональний розвиток політики сталого розвитку), обґрунтовано пріоритетні напрямками розвитку КСВ в Україні (розвиток інноваційних процесів політики корпорацій, підвищення ефективності корпоративного управління; співпраця з зацікавленими сторонами; розвиток соціальних реформ; збереження і відновлення навколишнього середовища; підготовка фінансової та нефінансової звітності по міжнародним вимогам і стандартам).*

**Ключеві слова:** сталій розвиток економіки, державна політика, глобалізація, корпоративна соціальна відповідальність.

*Рис.: 1. Табл.: 2. Бібл.: 20.*

*Переход Украины к устойчивому экономическому развитию, ее интеграция в европейское и мировое сообщества требуют введения современной практики взаимодействия государства и бизнеса, а также бизнеса и общества, которые бы позволили усилить взаимную ответственность всех участников общественной жизни, создать условия для дальнейшего стабильного развития общества. Главной целью работы является разработка научно-практических рекомендаций по реализации государственных и региональных механизмов развития корпораций в Украине для обеспечения устойчивого развития страны в условиях глобализации. Основные результаты работы: определены особенности и перспективы государственной политики по внедрению принципов корпоративной социальной ответственности (распространение знаний и обучения в сфере КСО, производство механизма открытости и прозрачности бизнеса, стимулирование практик социально ответственного инвестирования, региональное развитие политики устойчивого развития), обоснованы приоритетные направлениями развития КСО в Украине (развитие инновационных процессов политики корпораций, повышение эффективности корпоративного управления; сотрудничество с заинтересованными сторонами, развитие социальных реформ, сохранение и восстановление окружающей среды, подготовка финансовой и нефинансовой отчетности по международным требованиям и стандартам).*

**Ключевые слова:** устойчивое развитие экономики, государственная политика, глобализация, корпоративная социальная ответственность.

*Рис.: 1. Табл.: 2. Библ.: 20.*

JEL classification: F 010, G 380, M 140

**Introduction.** One of the main mechanisms for implementation of the state social and economic policy in Ukraine is implementation of corporate social responsibility (CSR) principles that underlie the formation of a new concept of sustainable development within the context of globalization.

The relevance of the chosen topic is in the search for mechanisms for implementing public policies for sustainable development in Ukraine under globalization through the introduction of the concept of social responsibility for domestic corporations. This requires solving the following tasks: summarizing approaches to crisis management in a globalizing economy; identifying areas of public administration in the economic crisis; defining strategic orientations of Social Policy of Ukraine; identifying national and regional mechanisms of the corporate sector of Ukraine for further development; stimulating responsible investing in corporations.

**Analysis of recent research and publications.** Many foreign scientists and economists found the main areas of sustainable economic development and corporate social responsibility in their research: Frans P. Putten [1], E. Garriga [2], K. Glac [3] S. Manescu [4]. The research findings determined [5–8] the factors and conditions for implementing the principles of corporate social responsibility in corporate activities. But globalization and integration processes constantly change the direction of motion of the economy and there is a need for further research on sustainable economic development and mechanisms forecasting the results of state and corporations undergoing these changes.

**The main aim of the research** is development of scientific-practical recommendations as to development of state and regional mechanisms of implementation of principles of corporate social responsibility in Ukraine to provide sustainable development of the country under globalization.

**Results.** Global economy at present time refocuses its economic and financial infrastructure for sustainable development to preserve balance of economic development, social equity and environmental protection. The system regulation and balancing of these three components is considered the main challenge today for national governments, competent international organizations and all progressive people in the world [9].

The activities of corporations depends on the state of movement to sustainable development and implementation of the principles of social responsibility at the level of regions and businesses. Development of economic environment can be defined in terms of GDP: for Ukraine we have 55th position among 185 countries studied, and 109th place on GDP per capita. According to an index of the quality of regulation (Regulatory Quality) in 2013 we had 150th position out of 215, and the index of efficiency of the government (Government Effectiveness) – 147th position [10].

The strategy for Sustainable Development “Ukraine – 2020” was adopted in Ukraine in 2015 and defines the purpose, motion vectors, roadmap, top priorities and indicators of the adequate defense, socio-economic, institutional, political and legal conditions for the development of Ukraine [11].

Since 2013 there has been the project functioning in Ukraine “Accelerating progress towards the Millennium Development Goals in Ukraine”, which aims to support Government efforts towards achieving the Millennium Development Goals (MDGs) through improved monitoring, capacity building for policy-based MDG planning and integration of MDGs into strategic documents. An important aspect of this work is to promote the concept of human development, social inclusion and quality of life in order to develop inclusive social and economic policy [12].

Features corporations are limited due of the regional disbalance in sustainable development in Ukraine. According to the World Data Center for Geoinformatics and

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Sustainable Development and the Institute for Applied Systems Analysis National Academy of Sciences of Ukraine, based on the methodology of evaluation and analysis of sustainable development in terms of quality and safety of human life, the highest level of sustainable development belongs to the city of Kyiv; high level – to Chernivtsi, Ivano-Frankivsk, Ternopil, Lviv, Kyiv, Poltava region; the average level - Khmelnytsky, Kharkiv, Rivne, Volyn, Vinnytsia, Cherkasy, Chernihiv and Zhytomyr regions; low level - Zaporizhia, Sumy, Odesa, Donetsk, Dnipropetrovsk, Kherson, Luhansk, Mykolaiv, Kirovohrad region. Kyiv - is a city (region) with the special status as the concentration of the levers of economic influence and financial resources has enabled it to have the highest values of each component of the index of sustainable development (quality of life – 1,137 (Economic Development – 0,799, social development – 0,598, environmental development – 0,544), safety of life – 1,623) [13]. A comprehensive reform of the economy is not only a major prerequisite of economic component development, but also the increase of trust in the government [14].

Behaviour models of corporations, financial and market infrastructures of states change to assure the most efficient integration of external ecologic and social aspects into the basic economic and financial activity enabling implementation of principles of corporate social responsibility.

Activity of international companies in financial, social, ecologic and ethic spheres comprises principles of the United Nations Global Compact. The Global Impact is the initiative to contribute to social responsibility of business and assistance to business circles in solving problems of globalization and establishment of sustainable and integral economy [15].

Nowadays due to global change of corporate responsibility importance of the Global Impact keeps steadily growing and the actions taken for introduction of stability have become more strategic and comprehensive. Corporate sustainability has consolidated in response to deep interdependence of markets, societies and people in modern globalized world.

Corporations – Members (3760) of the Global Impact form a small part of 70000 transnational corporations and millions of small-scale companies. It's a long way for companies all over the world to practically apply the principles concerned. It means that even supporters of the corporate responsibility policy should travel a long way to introduce the practices of responsibility into the strategies, transactions and culture in full volume [16].

Corporations search for ways to solve the most acute problems of sustainable development of society beyond their borders because all the advantages of establishing of a better world make the basis for growth of principles of human dignity, fairness and equity all over the world.

Companies increasingly prove that they are capable and will keep on playing the leading role in promotion of global priorities in the sphere of development, such as health, equity, education, environmental protection.

The definitions “corporate sustainability” and “corporate responsibility” are interchangeable. Corporations increasingly operate in a global environment. The globalization of business appears to be an irreversible trend, but there are many opponents to it. Proponents of globalization argue that open markets lead to increased standards of living for everyone, higher wages for workers worldwide, and economic development in impoverished nations. Many large corporations are multinational in scope and will continue to face legal, social, and ethical issues brought on by the increasing globalization of business. For the recent decades, for example, sustainable growth of corporations has contributed to decline in unemployment of population all over the world, reduction of HIV/ AIDS incidence, malaria incidence, promotion of alternative sources of energy (sun, wind energy).

As researches show companies think they can contribute to solving of acute tasks of sustainability. Among the 66 % of global respondents willing to pay more, over 50 % of them

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are influenced by key sustainability factors, such as a product being made from fresh, natural and/or organic ingredients (69 %), a company being environmentally friendly (58 %), and company being known for its commitment to social value (56 %). Sales and coupons didn't even make the top five. For this group, personal values are more important than personal benefits, such as cost or convenience [16].

At the same time advantages and possibilities presupposed by corporate responsibility are clear and attractive. These are increased reliance and market value, increase of innovations of commercial companies, as well as interest on the part of investment cooperation which emphasizes the factors of stability. Thus, there exist two main ways contributing to company's sustainability as follows: to apply universal principles in its own activity and to take measures stimulating progress based on priorities of sustainable growth, for example, by means of new products, services and business patterns.

Global 100 includes international companies which are the most efficiently administrating environmental, social and managing risks and possibilities. The Top 100 world's most sustainable companies (Global 100) is a well known annual rating of Canadian business magazine Corporate Knights in 2005. Corporate Knights rates Global 100 of the list comprising four hundred companies, including Global Sustainability Research Alliance (GSRA) based on rating of the top 10 agencies in the sphere of researches of sustainability in the world, including Goldman Sachs (GS SUSTAIN), Société Générale, EIRIS and RiskMetrics Group [17].

Energy efficiency, CO<sub>2</sub> emission, correlation of remuneration of the company's president and employee's average wages, high personnel turnover, dependence of top-managers' remunerations on achievement of goals as to assuring sustainable growth are one of the parameters of assessment.

Global 100 takes into consideration 12 key indices of performance each of quantitative nature. One of these indices are as follows: energy efficiency, CO<sub>2</sub> emission, efficiency of water resources, efficiency of waste recycling, innovation potential, interest paid on tax, correlation of the president's remuneration and employee's average wages, status of pension fund, safety, high personnel turnover, variety of leadership, pure capitalism [17].

Results of rating in 2014 have been announced at the World Economic Forum in Davos (Switzerland). Companies from over 20 states, operating in all the economic sectors, are included into the rating 2014, namely, 18 USA companies, 13 Canadian companies, 8 UK companies, 7 German companies, 5 Swedish companies, 4 Singapore companies etc. Top 10 of the rating are given in the table 1 below.

Table 1

*Global 100 Top 10*

Rating	Company	State	Industrial group	Grades, %
1	Westpac Banking Corp	Australia	Banks	76,5
2	Biogen Idec Inc	USA	Pharmaceuticals	75,3
3	Outotec OYJ	Finland	Capital Goods	74,2
4	Statoil ASA	Norway	Energy	74,0
5	Dassault Systemes SA	France	Software & Services	74,0
6	Neste Oil OYJ	Finland	Energy	69,2
7	Novo Nordisk A/S	Denmark	Pharmaceuticals	68,8
8	Adidas AG	Germany	Consumer Durables & Apparel	68,0
9	Umicore SA	Belgium	Materials	67,8
10	Schneider Electric SA	France	Capital Goods	66,5

Source: [17].

Launched in 1999, the DJSI are the first global indexes tracking the financial performance of the leading sustainability-driven companies worldwide. Indices are calculated by SAM

Group in cooperation with Dow Jones Indexes. Annually 2,5 thousand world largest companies are invited to take part in the DJSI rating. The companies are rated by their free float market capitalization. The indices serve as guide marks for investors. The DJSI enable investors to integrate sustainability considerations into their portfolios while providing an effective engagement platform for encouraging companies to adopt sustainable best practices, as well as contribute to establishment of new bases for interaction of companies on the world market.

SAM has analyzed activity of approximately 2500 companies (58 sectors, 52 states) and rated the best by each sector. The DJSI world 2012/2013 will have 340 top rating companies (from 30 various states), and DJSI Europe will have 166 companies from 16 states. 41 components are newly added to the rating, namely Microsoft, Target, Canadian National Railway Co., Hewlett-Packard Co. etc.

By super sectors derived from the 24 sectors the 2015 DJSI Leaders are given in the table 2.

Table 2

*Dow Jones Sustainability Index 2015 (Top 10)*

Name	Industry Group	Country
Bayerische Motoren Werke AG	Automobiles & Components	Germany
Westpac Banking Corp	Banks	Australia
CNH Industrial NV	Capital Goods	United Kingdom
SGS SA	Commercial & Professional Services	Switzerland
LG Electronics Inc	Consumer Durables & Apparel	Republic of Korea
Sodexo	Consumer Services	France
UBS Group AG	Diversified Financials	Switzerland
Thai Oil PCL	Energy	Thailand

Source: [18].

Corporate social responsibility is the most important component of long-term strategy of sustainable growth in worldwide practices. With this regard many governments pay great attention to promotion of CSR ideas at national levels making favorable terms for socially responsible behavior of domestic and foreign companies.

In 2011 European Commission has renewed its 2011–2014 CSR strategy. The document concerned is considered to be a natural component of Europe 2020 General Strategy of Development. Adoption of strategy of corporate social responsibility (CSR) additionally stimulates development by EC governments of their own national CSR policies. Nowadays 15 of 27 EC Member-States have their own national CSR policies [19].

Conceptual foundations of the company based on the principles of corporate social responsibility (Figure).

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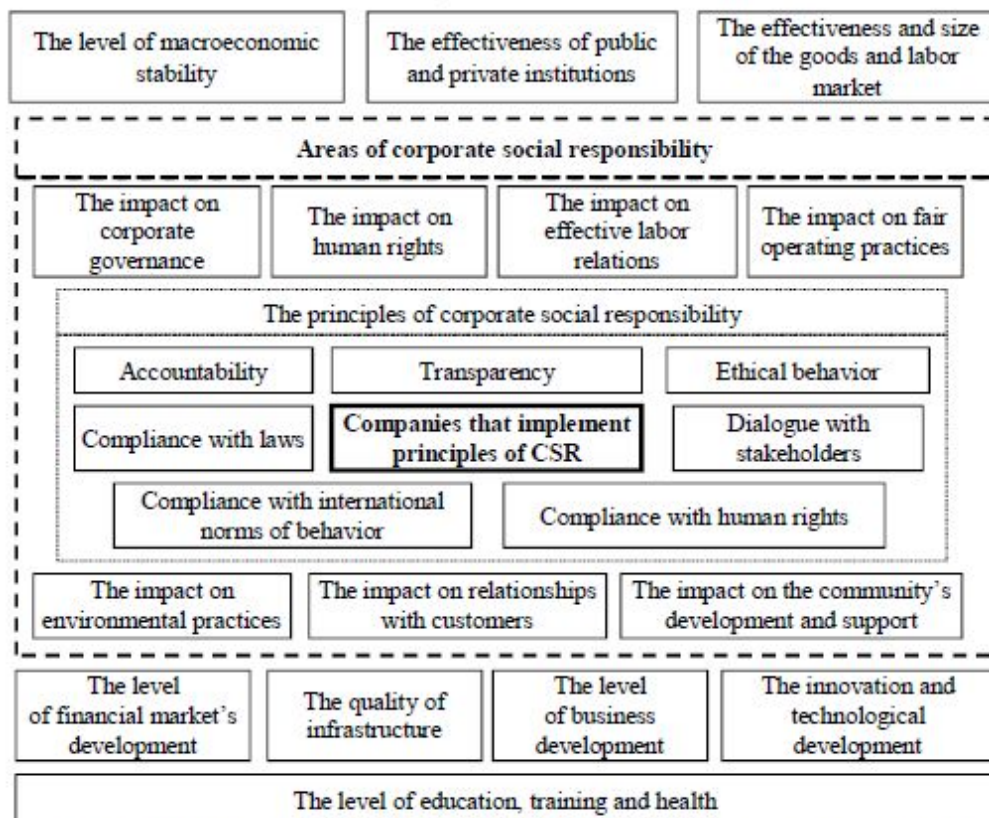


Fig. Conceptual foundations of the company based on the principles of corporate social responsibility  
Source: [20].

The basic goal of sustainable development of Ukraine is to assure dynamic social-economic growth, to preserve natural environment and to rationally use natural and resource potential in order to satisfy needs of the living and future generations due to development of highly efficient socially oriented economic system stimulating successful operation, scientific and technical progress.

**Conclusions.** Achievement of basic goals of sustainable development in Ukraine under globalization presupposes spiritual and physical development of society and its social guarantees, macroeconomic transformations and public protection, development of ecologic and economic policy of the state, sustainable development of regions and villages, international cooperation.

State policy of each country while developing specific areas of CSR, based on the goals and objectives of strategic development, affects the integration and globalization processes on the international arena, improves transparency of corporations on the financial market, increases the competitiveness of corporations forming and implementing standards for corporate social responsibility.

The main activities of the government in promoting the concept of CSR in the country should be based on the information dissemination and training in the field of CSR, increasing the openness and transparency of business practices in the promotion of socially responsible investment (SRI), a demonstration CSR practices by governmental agencies (lead by example).

The measures taken by the state as to stimulation of sustainable development of national economy can help corporations to identify and solve problems of corporate management,



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increase level of their social responsibility, to provide investors with complete and true information concerning their financial and non-financial activity which can stipulate investment attractiveness of a corporation in the global economic territory.

In view of information and capital markets globalization among the priorities of CSR in Ukraine can be recommended the following: the development of innovative processes in the corporations' policies; improving the efficiency of corporate governance; cooperation with stakeholders; development of social reforms; preservation and restoration of the environment; preparation of financial and non-financial reporting requirements in compliance with the international standards. All these areas will promote responsible corporate integration in the international market, which will allow countries to move towards sustainable development of the economy as a whole.

The realization of the main directions of CSR will support socially oriented economy in Ukraine, create a foundation for the implementation of European values and identify new priorities in national CSR policy.

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## ТЕОРЕТИЧНІ ПРОБЛЕМИ РОЗВИТКУ НАЦІОНАЛЬНОЇ ЕКОНОМІКИ

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