

## **DEVELOPMENT OF CORPORATE SOCIAL RESPONSIBILITY CONCEPT (CSR)**

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The concept of corporate social responsibility has grown from the perception of CSR as a philanthropic action in order to meet the needs of public members to systematically pursued activity and intensive interaction with stakeholders based on social, economic and environmental interests with the aim of long-term sustainable economic development and raising of public welfare. There is still no generally accepted definition of corporate social responsibility. Corporate social responsibility remains an evolving and multifaceted, concept created by society. On the basis of the accomplished analysis of corporate social responsibility concept development, in the thesis CSR is defined as an enterprise's daily activity based on the social, environmental and economic responsibilities, conditioned by the intense interaction with stakeholders, with a view to long-term economic development and to increase community welfare. CSR is a long-lasting process, the formation of which may take the enterprise's whole lifetime. Depending on the time and business environment alteration, the nature and the number of socially responsible initiatives are changing, but the needs and importance of CSR implementation remain. The implementation of corporate social responsibility should include the integration of all three CSR elements into the day-to-day activities of business and should be realized in both levels, and the results shall be evaluated in the context of their synergies. Delgado et al. (2012) and Porter et al. (2007) pointed out that competitiveness at a micro-level depends on the interaction of four major micro-economic business environment quality determinants groups, i.e. demand conditions, terms of factors, enterprise's strategy, structure and competitors, related and supporting sectors and its competitors. General development of these factors creates fundamentals for the development of micro-economic welfare, enabling national enterprises to gain and maintain competitive advantages, useful for the countries in which they operate. The implementation of CSR elements, i.e. environmental, economic and social responsibilities, has an impact on the development of business strategy and management processes, on the quality of human capital resources, on the increased demand of production, on the development of related and supporting sectors, and on the effectiveness of natural resources use. The positive impact on competitiveness factors determines the greater implementation of CSR elements.

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## **ТЕНЕВАЯ ЭКОНОМИКА В УКРАИНЕ**

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Теневая экономика в Украине – это результат системного кризиса экономики. Теневая экономика в Украине значительна – около 40% от официального ВВП. Наиболее коррумпированными являются учреждения и организации Госавтоинспекции, таможни, милиции и налоговой инспекции.

Теневая экономика включает в себя всю экономическую деятельность, которая по каким-либо причинам не учитывается официальной статистикой

Одним из главных последствий тенизации экономики является деформация налоговой системы. Она проявляется в неравномерности отраслевой налоговой нагрузки и сокращении расходов бюджета.

Социально-политическими причинами живучести теневой экономики являются:

- во-первых, нестабильность политической ситуации в Украине;
- во-вторых, недооценка общественной опасности существования теневой экономики;