

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

**SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF
ECONOMICS**

THE SOCIAL COMPONENT OF INTERNATIONAL BUSINESS

**Guidelines to practical tasks
and independent work
of Master's (second) degree students
of speciality 292 "International
Economic Relations"**

**Kharkiv
S. Kuznets KhNUE
2021**

UDC 339.94(07.034)

T44

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Затверджено на засіданні кафедри міжнародного бізнесу та економічного аналізу.

Протокол № 1 від 25.08.2020 р.

Самостійне електронне текстове мережеве видання

The Social Component of International Business [Electronic
T44 resource] : guidelines to practical tasks and independent work of Master's
(second) degree students of speciality 292 "International Economic
Relations" / compiled by M. Chepeliuk. – Kharkiv : S. Kuznets KhNUE,
2021. – 41 p. (English)

Practical tasks on each topic of the academic discipline, tasks for independent work and guidelines for doing the tasks are given. Questions for assessment of the received knowledge and the acquired skills, and topics for essays are offered.

For Master's (second) degree students of speciality 292 "International Economic Relations".

UDC 339.94(07.034)

Introduction

The study of the social component of international business is a guarantee of the country's independence, a condition for stability and effective functioning of society, and the achievement of success in the international environment. This is due to the fact that the economy is one of the vital aspects of society, state and individual, and, therefore, the concept of national security has no meaning without assessment of the viability of the economy, its strength under possible external and internal threats. The task of the social component is, above all, to create conditions that ensure stable, progressive development of social relations, preservation, strengthening and enrichment of life, i.e. protection of the quality of social relations that ensure the progressive development of the individual, society and state.

Improvement of the social component of business is one of strategic tasks in the field of social policy implementation, development of mechanisms of public-private partnerships, introduction of social investments in the practice of social work. These mechanisms form the social capital of companies and contribute to their sustainable development, increase the investment value of the business itself.

The purpose of the academic discipline "The Social Component of International Business" is to theoretically generalize methodological approaches and the formation of practical skills and abilities to analyze the social component and reveal the essence of its modern concept in international business.

The academic discipline belongs to the basic disciplines of the professional cycle.

The subject of the academic discipline is the basic principles of organization and methods of business in modern institutions, management mechanisms of the enterprise (corporation) in accordance with social goals.

The object of study is socially important characteristics of doing business in modern society, its economic, social and environmental consequences.

As a result of mastering the discipline the student must have a systematic idea of doing business in accordance with the principles of social responsibility, understand the possibilities of using the tools of socially responsible management of the company, form such competences as the ability to perform professional tasks, apply the basic rules of social (non-financial) reporting, apply the principles of social responsibility to practice, promote the introduction of the system of social

responsibility in the practice of international enterprises, use the tools of management of social programs which promote effective realization of principles of social responsibility in the activity of the enterprise, substantiate the most favorable areas of socially responsible activities of the enterprise based on the assessment of their effectiveness.

The guidelines for doing practical tasks and independent work help students to acquire skills in compiling analytical programs, analytical information processing, calculation of indicators characterizing social activities of enterprises and institutions of various industries and services, drawing conclusions and providing recommendations based on the results of the analysis.

Gaining skills to perform practical tasks is the key to successful employment and performance of labor functions after graduation, achieving the ability to read non-financial statements of enterprises, which is an effective basis for the development of analytical skills.

The use of the guidelines for carrying out practical tasks and independent work of students raises the effectiveness of practical training of Master's degree students majoring in speciality 292 "International Economic Relations".

Content module 1. Social responsibility and society

Topic 1. Theoretical foundations of the concept of the social component of international business

The purpose of the topic is to master the theoretical foundations and consider the basic concepts of the social component of international business.

1.1. The concept, the essence, the terminology that describes the social component of business.

1.2. Social policy, social investments, investments in the social sphere, socially responsible investing.

1.3. Corporate social responsibility, corporate citizenship, social activity of enterprises, venture philanthropy.

Review questions:

1. What are the stages of the formation of the concept of social responsibility?

2. What famous scientists and industrialists have contributed to the formation of the concept of social responsibility?

3. What events influenced the formation of the concept of social responsibility in different periods of time?

4. In what way was the environmental component of social responsibility formed?

5. Why has social responsibility become an element of strategic management of companies?

6. Why has the concept of social responsibility become part of the corporate culture of companies today?

7. How are social responsibility and social security related?

8. Analyze the common and distinctive features of legal and social responsibility. Draw conclusions.

Topics for reports:

1. The essence of social responsibility.

2. The concept of social responsibility in the system of sustainable development.

3. Types of social responsibility.

4. Macro and micro regulators of social responsibility.

- 5. The environmental component of social responsibility.
 - 6. Social responsibility as an element of strategic management of the enterprise.
 - 7. Venture philanthropy.
- Bibliography: [Basic: 4; 8; 17; 19; 23; 36; 38].

Practical tasks

The purpose of doing the tasks is to acquire skills in the analysis of key concepts of social responsibility, their differences and areas of application.

Task 1.1. Define the concepts and highlight the keywords as shown in Table 1.1.

Table 1.1

The concepts and definitions of social responsibility

Concept	Definition	Keywords
Social responsibility		
Real responsibility		
Moral responsibility	it is the connection of man with society as a result of which man must be responsible for all his actions . It manifests itself in public condemnation and social distancing from the subject who violates or evades compliance with the norm of behavior	public relations, responsibility for actions, condemnation, social distancing
Corporate responsibility		
Legal liability		
Political responsibility		
Disciplinary liability		
Religious responsibility		
Potential liability		
Global Reporting Initiative (GRI)		
UN Global Compact		
Sustainability		
Levels of social responsibility		

Task 1.2. Identify the distinctive features of legal, social and economic responsibility and fill in Table 1.2.

The distinctive features of legal and social responsibility

Legal responsibility	Social responsibility	Economic responsibility

Task 1.3. Find and analyze the laws and regulations governing social responsibility, its essence, content, status and role in Ukraine, EU countries and the United States. Make a chronological table.

Task 1.4. Among the following political statements concerning the social issues and responsibilities of corporations and businesses in the global world, choose one you fully agree and one you strongly disagree with. Justify your answer.

1. N. Fitzgerald, President of Unilever: "Corporate social responsibility is a tough business decision. Not because it's a nice topic, and not because people force us to do it, but because it's good for our business."

2. Jeroen van der Veer, Board of Directors of the Royal Dutch Shell: "From my point of view, successful companies of the future will be those that integrate business values and personal values of employees. The best employees want to do work that benefits society and the company whose values they share, where their activities are taken into account, and whose views are significant."

3. Anders Dahlvig, President of IKEA: "It is not enough to do only what the law requires. We must be at the forefront of corporate social responsibility."

Task 1.5. Divide into small groups and in each group collectively highlight all the factors that influenced the development of the concept of social responsibility.

Tasks for independent work

Task 1.1. Prepare reports on the following international organizations and tell what contribution they have made to the formation of the concept of social responsibility, and how their activities today affect the development of society:

the World Wildlife Fund;

the Club of Rome;

the Pugwash movement of scientists;

Greenpeace;

the International Union for Conservation of Nature;
UNESCO;
the International Labor Organization.

Task 1.2. In writing, continue the phrase: "A socially responsible company usually does the following: ...".

Task 1.3. Write an essay on one of the topics:

1. What benefits will the implementation of the concept of social responsibility bring to Ukraine?

2. Is it expedient for Ukrainian companies today to build their activities in accordance with the concept of social responsibility?

3. Have you encountered socially responsible and socially irresponsible companies? Tell us about your experience.

Guidelines for doing the tasks on Topic 1

Practical task 1.1

Definition of a concept is a logical operation by means of which the meaning of the concept is explained.

A keyword is a word in the text, able in conjunction with other keywords, to give a high-level description of the content of the concept being defined and identify its essence.

Practical task 1. 2.

To determine the distinctive features of legal, social and economic responsibility, it is necessary to select the features for analysis, analyze each type of responsibility according to the features and enter the data in the table. Such features include, for example, the form of responsibility, the regulative rules, the appointed bodies.

Task for independent work 1.3

An essay is a prose work of small volume and free composition, which expresses individual impressions and considerations on a particular occasion or issue and clearly does not claim to be a defining or exhaustive interpretation of the subject.

Topic 2. The concept of the social component: foreign and domestic experience

The purpose of the topic is to provide general ideas about the essence of the basic concepts of the social component of business, their role in the formation of social responsibility.

2.1. The concept of corporate selfishness (M. Friedman), a company of owners.

2.2. The concept of corporate altruism, a company of participants.

2.3. The concept of rational selfishness.

2.4. The viability of the organization – the concept of the triple bottom line (J. Elkington).

2.5. The interests of different interest groups (stakeholders) in formulating corporate social policy priorities.

2.6. The ideology of industrial paternalism. The typology of welfare state regimes (G. Esping-Andersen).

Review questions:

1. What are the differences between level, circular and spherical models of the social component?

2. What levels of social responsibility are distinguished in the classical theories of the social component?

3. What is the difference between social responsibility at the extranet and intranet levels?

4. What are the types of liability of a stakeholder, a stakekeeper, a stakewatcher?

5. In which country are the theories of social responsibility most developed and why?

6. What is the concept of corporate citizenship?

7. What are the main principles of the theory of stakeholders and how can it be used in the activities of an enterprise?

8. Do you think the introduction of social responsibility by small and medium enterprises is possible in Ukraine?

Topics for reports:

1. The Japanese model of social responsibility.

2. Give a brief description of the essence of the concepts of social Darwinism and service.

3. The essence of the concept of corporate selfishness.
4. The essence of the concept of corporate altruism.
5. The essence of the concept of rational selfishness.
6. The characteristics of the main document of the UN – the Global Compact.
7. The basic principles of socially responsible activity which is the basis of the Global Compact.

Bibliography: [Basic: 7; 8; 25; 32; 40].

Practical tasks

The purpose of doing the tasks is to acquire skills in the analysis of the concepts of the social component, analysis of Ukrainian and foreign experience of enterprises and their socially responsible activity.

Task 2.1. Make a comparative analysis of the basic concepts of corporate social responsibility.

Task 2.2. Read K. Davis' article "The Case for and against Business Assumption of Social Responsibility" on the Internet, analyze it and fill in Table 2.1.

Table 2.1

The arguments for and against the company's policy of social responsibility

Arguments for the implementation of social responsibility policy	Arguments against the implementation of social responsibility policy

Task 2.3. Describe the arguments for and against corporate social responsibility based on the studied concepts (corporate selfishness, corporate altruism, rational selfishness).

Demonstrate your own point of view based on the role of business in society and Ukraine.

Task 2.4. According to M. Friedman's theory, "The task of business is to build a business", business should increase the income of shareholders. If a business deals with social problems, it makes bad decisions, contributing to the poverty instead of wealth of society.

Formulate your opinion based on this statement.

Task 2.5. Distribute stakeholders according to S. Fassina's classification (stakeholder, stakekeeper, stakewatcher):

- board of directors;
- auditors;
- workers;
- customers;
- life safety commission;
- society;
- regional administration;
- creditors.

Task 2.6. C. Carroll proposed to analyze stakeholders using the matrix given in Table 2.2. Fill in this table, show what type of impact stakeholders have on the company and indicate what specific interests these stakeholders have.

Table 2.2

The matrix of stakeholders of the corporate social responsibility

Stakeholders	The type of corporate social responsibility			
	Economic	Legal	Ethical	Philanthropic
Owners				
Consumers				
Employees				
Local community				
Competitors				
Suppliers				
Activist groups				
Society as a whole				

Tasks for independent work

Task 2.1. Study the 17 UN Sustainable Development Goals on your own, prepare a report on each goal, and note how you can personally help achieve them.

Tasks 2.2. Describe the arguments "for" and "against" social responsibility of business on the basis of the concepts of corporate selfishness, corporate altruism and rational selfishness. Form and express your personal opinion on the problem of the proper role of business in society.

How do the manifestations of social responsibility on the part of the following three organizations differ: a metallurgical plant, a hospital and a university? Highlight the characteristics of social responsibility of each of the organizations.

Task 2.3. Identify the main areas of social responsibility of the Free Economic Zone to students, teachers, society, businesses, and vice versa and fill in Table 2.3.

Table 2.3

The areas of social responsibility of a free economic zone

Responsibility to	Areas of social responsibility	
	University	Students
university		
students		
teachers		
enterprises		
university		
students		
teachers		
enterprises		

Guidelines for doing the tasks on Topic 2

Practical task 2. 5

Fassina proposed a new categorization, which is based on the previously considered groups of stakeholders – pressure groups and regulators. He proposed that pressure groups be called stakewatchers, and the parties that are regulators called stakekeepers, using the typology of Mitchell and Wood. Since there are regulators of both certain groups of people and factors, to avoid confusion between just regulators and regulators-stakeholders, the term "stakecarrier" is introduced. According to Fassina, real stakeholders have a legitimate claim. Power and influence between stakeholders and the company are mutual. Stakewatchers and stakekeepers are completely independent of the company. The company has little influence on them and has no legitimate responsibility to them. But stakewatchers have a significant impact on the company, stakekeepers are responsible to the environment for the company's actions.

Task for independent work 2.3

A higher education institution is a legal entity that implements educational programs of higher professional education in accordance with the license, and is traditionally the object of study of various sciences: economic, legal, sociological, pedagogical and others. Higher education is a more important social institution which creates public goods as educational services and standards, patterns of behavior, relationships in the team and with the environment.

A higher education institution has the following properties of a social institution: the stability of the form of organization of joint activities of people, the ability to integrate with the socio-political, ideological and value structures of the region, the focus of educational services on human services and development, the availability of material resources and conditions for successful social functions; it is a generator of social norms of behavior, which exercises social control over the observance of these norms.

To understand the role of free economic education as a socially responsible institution, it is necessary to consider the functions it performs due to the position held in society:

- reproduction of public intelligence;
- training of highly qualified personnel – the elite of society;
- labor market formation;
- development of culture and norms of behavior;
- stabilization of social relations.

Topic 3. Tools for implementing the social component

The purpose of the topic is to master the theoretical foundations and consider the main tools for implementing the social component of international business.

- 3.1. Charity.
- 3.2. Socially responsible programs.
- 3.3. Socially responsible marketing (SRM), social entrepreneurship.

Review questions:

1. What national standards are the basis for the development of standards of corporate social responsibility?
2. What is the logical relationship of international standards ISO 9004: 2009 and ISO 26000: 2010?

3. Which organization is the developer of the Anti-Corruption Charter of Ukrainian business?

4. What are the most common international instruments for regulating social responsibility?

5. What are the main subjects of regulation of social responsibility in Ukraine?

Topics for reports:

1. The essence of social partnership in Ukraine.

2. Grants and soft loans.

3. Charitable foundations (private, corporate, family).

4. World practice: forms of social responsibility.

5. Approaches to the formation of a social package for employees of an organization.

6. Volunteering in Ukraine.

Bibliography: [Basic: 1; 21; 22; 28; 32; 36; 38].

Practical tasks

The purpose of doing the tasks is to acquire skills in applying the main tools for implementing the social component of international business.

Task 3.1. Fill in Table 3.1 to distribute the components of external and internal social responsibility strategy:

loans (grants) for charitable purposes;

social investment;

financial and material assistance;

scientific and practical developments;

scholarship programs;

environmental program;

work in associations on legislative initiatives;

ethical and other standards of work;

retraining courses for employees;

career advancement of staff;

partnership projects with the authorities, educational institutions;

transparency and specificity in reporting;

volunteering and activities of public organizations;

incentives for workers (bonuses, allowances, compensations);

philanthropy in the form of support for socially significant events;
social packages.

Table 3.1

The elements of social responsibility of business in the implementation of the corporate strategy of enterprise development

Components of the external corporate strategy of social responsibility	Components of the internal corporate strategy of social responsibility

Task 3.2. Social programs of large global corporations are usually considered in the following areas:

environmental responsibility;

responsibility to staff;

promotion of a healthy lifestyle;

development of education, culture and mass communications;

propaganda of patriotism, friendship of peoples, responsibility of citizens to society;

social programs for the local community.

Based on the example of specific situations, determine which of the areas of the social program is used at the following enterprises:

1) the PJSC Farmak is a Ukrainian manufacturer of the European level medicines. Farmak's products are exported to 20 countries. The company has a portfolio of 220 product files. Every year the company launches up to 20 new drugs. The company has 19 production lines that meet GMP requirements. The company has 5 new laboratories. It employs more than 2600 people.

Farmak, the Shostka City Council and the Association of Family Sports of Ukraine were involved in the organization of a race. The race was timed to the City Day.

The race was organized using modern technologies: photo start, photo finish, special chips for distance and result registration. 300 runners took part in the race, and about 2,000 citizens attended the event and cheered for the participants. It was they who understood during the event that the PJSC Farmak supports the policy of openness, understanding that the health of the population is one of the greatest values, a necessary condition for socio-economic development of the country, achieving European standards of quality of life and well-being;

2) Syngenta is a leading agricultural company that seeks to increase food security in the world by enabling millions of farmers to make better use of available resources.

The agricultural sector is one of the leading and most stable segments in the Ukrainian economy. Ukraine ranks first in the world market for the production of sunflower, production and export of sunflower oil, and the country has 28 % of the world's chernozem reserves. It is obvious that modern agribusiness is a promising and profitable activity. However, outdated stereotypes about the low prestige of work in the industry are evident.

The first step in the development of corporate social and educational projects of the company was the participation of Syngenta in the STEM project organized by the Center for CSR Development, which provided for the promotion of scientific and technical specialities among future school graduates, including Biology, Chemistry and Agronomy.

During the three years of the project (2014 – 2017), students from different schools in Kyiv and the region had the opportunity to visit the central office of Syngenta and learn more about agronomy and related disciplines in demand in modern agribusiness. Syngenta experts talked about the prospects of working in an international company, shared their experiences with students and helped to navigate the diversity of educational institutions.

At the end of the lecture series, students were offered an excursion to the Syngenta Research Center, where they could see and experience breeding agricultural machinery and equipment for the preparation, processing and storage of seeds, visit research sites;

3) Credit Agricole Bank, PJSC, is a modern universal bank owned by the leading financial group in Europe Credit Agricole Group (France). The reliability and business reputation of Credit Agricole in Ukraine is confirmed by the highest possible Fitch ratings, leadership positions in bank stability ratings, bank deposit reliability and the most profitable banks, as well as 300,000 active private clients and 18,000 corporate clients. The bank employs about 2,300 people.

Credit Agricole Bank is a leader in the field of car loans. Every second car loan is issued in this bank. But at the same time, the car is a source of environmental pollution. Therefore, in 2016, the project "A tree for a car loan" was launched in Shevchenko Park in Kyiv. 50 Christmas trees were planted. Customers received a personal message that the bank had planted trees on their behalf. 25 bank employees and their children took part in the project. The project budget amounted to 30,000 UAH in 2016, and 50,000 UAH in 2017;

4) Auchan Retail is an international retail company represented in 17 countries by hypermarkets, supermarkets and home stores. The first Auchan store was opened in 1961 in France. The company has existed in Ukraine since 2008 and, today, has 20 hypermarkets in 9 cities with about 7,000 employees.

According to official data from the Ministry of Social Policy, no more than 677,000 people with disabilities live in Ukraine. And if, according to statistics, our country meets the European level, providing jobs for a third of them, in practice, unfortunately, the situation is somewhat different: the company usually does not employ a person with a disability, but his employment record.

At Auchan Retail, diversity is seen as a powerful tool for achieving results, which is why people with hearing impairments, cerebral palsy, psychoneurological diseases and other features hold various positions in the cash register sector, in the trading hall, in production, reception and office.

The aim of our project is not only to employ at least three people with Down syndrome in each Auchan hypermarket in Kyiv by 2021, but also to show the viability of the idea of supported employment for government agencies and the public sector;

5) Since 1999, the international company DEC provides educational services in the field of study abroad (the DEC education agency), learning English (children's DEC camp and a network of DEC language schools), comprehensive child development (the educational DEC laboratory and the alternative school-day DEC life school). More than 15,000 students, 800 partners abroad, 200 employees in 11 offices in 3 countries are involved in the company activities.

Over the past 5 years, DEC has grown from a small family business to 6 separate businesses. Such rapid growth has led to inconsistencies. Employees of different companies of the educational group did not communicate with each other and did not feel part of a whole. DEC did not have a single corporate culture that gave employees a clear understanding of the values and vision of future development. As a result, the team, which previously worked as a single entity, split into several groups and spent energy on conflict rather than development.

The results of two surveys by the consulting company HR Center, conducted in late 2017 and 2018, showed a significant decrease in key indicators for the year: the level of loyalty fell from 47 % to 35 %; the employee involvement decreased from 46 % to 38 %; trust in leaders dropped down from 46 % to 35 %; job-life balance satisfaction declined from 30 % to 22 %.

The internal crisis in the company was taken advantage of by competitors who started an aggressive marketing campaign, as well as openly lured DEC

employees. The founders aimed to establish cooperation between 6 companies, ensure the sustainable development of the team and the organization as a whole, as well as implement social projects that unite employees, create added value for DEC and have a positive impact on society.

Gradual introduction of social responsibility implied the following steps:

- In order to unite all employees around the idea of social responsibility, 4 lectures and workshops were held for top management, and later for all employees, with the participation of specialists from the Center for CSR Development.

- In order to establish internal communication of employees of six companies, a closed Facebook group was created, where DEC employees share news and talk about their achievements. There is also a weekly digest with news, suggestions and tips on how to be more socially responsible every day. The DEC Best Employees Award was organized, which became the most discussed event in December.

- In order to increase employee loyalty and job-life balance, the Additional Weekend initiative was launched, and free English classes were organized for employees' children.

- To create additional value for the company and a positive impact on society, the following CSR projects have been developed and implemented: DEC ECO. To increase the efficiency of resource use, 7 eco-lectures were held for employees. There are more than 500 signs with eco-instructions at all DEC locations. There are 95 boxes for sorting garbage in offices and schools. More than 1000 kg of raw materials were collected.

Together with DEC methodologists, an English-language eco-learning program for students has been developed and launched. Each month, children learn the basic principles of sustainable development and care for the environment based on the example of one of 9 countries. For the month devoted to Germany, the board game Eco Germany was developed. And one of their idols, singer and TV presenter Volodymyr Dantes, told the children about garbage islands in Japan;

6) Nebesna Krynytsia has been producing and delivering bottled water since 2001. The company serves more than 50,000 households and 10,000 offices in Ukraine. In recent years, the company has received the Favorite of Success and Quality No. 1 awards. It is the only member of the European Bottled Water Association Watercoolers in Ukraine.

A significant increase in the price of artesian water with delivery due to the rise in the cost of fuels and lubricants and the cost of production has led

to the fact that many families can no longer afford to order quality water with home delivery, forced to save and switch to alternative sources of drinking water that guarantee the quality and safety of the product.

The company Nebesna Krynytsia uses reusable containers made of polycarbonate, which is also called artificial glass. The use of disposable containers carries the risk of disease, as bacteria penetrate into the pores of the plastic, which cannot be removed without high temperatures and strong chemicals. Polycarbonate packaging is characterized by lower porosity and resistance to temperature.

Nebesna Krynytsia bottled water has become more popular through open drinking water outlets in the city's bedroom areas and near transport interchanges in small architectural forms. The project is aimed at both motorists and pedestrians. Water is also delivered from the points by means of eco-transport specially equipped bicycles and wheelbarrows, which do not pollute the environment and do not load the roads during peak hours.

Thanks to the implementation of the project, it is possible to reduce the price of water by 2 times. Within the framework of the pilot project during 2017, 9 points were opened in Kyiv, and further development of the project is planned. The majority of customers have a below-average income and cannot afford to order home delivery of artesian water. Consequently, the company provided an opportunity to consume high-quality artesian drinking water to those groups of the population who did not have such an opportunity before due to financial reasons.

Task for independent work

Create a personal social report.

Prepare a speech from the standpoint of the concept of social responsibility.

Try to indicate the resources you have spent (time, money, materials, work, etc.).

Do you think your investment in human capital will pay off?

The points to be covered in the social report:

participation in sports events;

civic position;

charitable activities;

formation;

help to relatives;

observance of laws and safety of others;

responsibility for their actions;
volunteering;
participation in ecological actions (including subbotniks, cleaning of territories);
participation in the activities of clubs, social groups.

Guidelines for doing the tasks on Topic 3

Practical task

Each enterprise, in the formation of strategic directions, determines the elements of social responsibility necessary to realize their interests and the interests of stakeholders. This will increase competitiveness and improve financial and economic performance. The strategies presented in the task should be researched and distributed according to the external and internal environment.

Task for independent work

To compile a social report, use the following indicators: participation in environmental events, clubs, interest clubs, social groups, sports events, volunteering, charity; indicate your civic position on various issues (focus on social and environmental issues).

How do you improve your education and why?

Are you involved in or helping to spread education?

What help do you provide to family and friends?

How do you follow the laws, the safety of others, human rights?

Explain what you plan to do to improve the future from a CSR perspective.

Topic 4. Models of corporate social policy and responsibility

The *purpose* of the topic is to master the theoretical foundations and consider the basic models of the social component of international business.

4.1. An overview of modern models of corporate social responsibility in the United States, continental Europe, Great Britain and Ukraine and their main differences from each other.

4.2. Strategic directions of socially responsible investing in the USA.

4.3. State regulation as a feature of the continental model of corporate social responsibility.

- 4.4. Peculiarities of the British CSR model.
- 4.5. The Ukrainian model of social responsibility.

Review questions:

1. What is the idea of social investment?
2. Why is social investment becoming a vital factor in competition today?
3. What are the main areas of socially responsible investment?
4. How is socially responsible marketing different from traditional marketing?
5. What is social branding?
6. How is the effectiveness of social investment assessed?

Topics for reports:

1. The specifics of the American model of CSR.
2. The specifics of the continental model of CSR.
3. The Asian model of CSR.

Bibliography: [Basic: 6; 9; 12; 15; 27; 31; 39].

Practical tasks

The purpose of doing the tasks is to acquire skills in comparison and analysis of CSR models.

Task 4.1. Make a comparative analysis of CSR models in the largest European countries (France, Great Britain, Germany, etc.).

Task 4.2. Conduct a comparative analysis of American, European, Asian models of social responsibility on the basis of an independently formed list of criteria (justify the choice of criteria).

Task 4.3. Identify the specifics of the African, Latin American models of CSR, models of the BRICS countries (Brazil, Russia, India, China).

Task 4.4. Divide into groups, each group representing a company with one director. All companies are interdependent and represent one holding. Each company must choose one priority area for corporate philanthropy to prepare a detailed and sound proposal.

In 10 minutes, the directors have to present their charity programs. Following the meeting, 1 – 2 programs are to be identified, those of top priority and most appropriate for the entire holding (the main purpose of these programs is to comply with the basic concept of the corporate social responsibility).

Tasks for independent work

Task 4.1. Give examples of the most famous socially oriented marketing programs of companies.

Task 4.2. Comment on how a company can use marketing tools in the context of CSR (with examples).

Guidelines for doing the tasks on Topic 4

Practical task 4.1

Comparative analysis of CSR models is carried out after the selection of comparison features, such as:

the scope;

legal regulation;

the target landmark;

the connection of the business entity with its social projects;

the role of the state in regulating CSR processes;

the type of responsibility;

stakeholder relations.

Task for independent work 4.2

Marketing tools are product quality, range, price, reputation, delivery, advertising, services, packaging.

Content module 2. Social responsibility and business

Topic 5. Social investment as an integral part of the economy and social aspect of business

The purpose of the topic is to form an idea of the main indicators of CSR performance, CSR indices and ratings, and the system of corporate social responsibility assessment.

5.1. Classification of investments: economic, political, social.

5.2. Social investment: the concept, the essence.

5.3. Social investment as a representation of the socio-economic system.

Review questions:

1. How do companies conduct verification and audit of social reporting?
2. What are the effects of socially responsible behavior of companies?
3. How does social responsibility affect the company's financial results?
4. What indices measure the involvement of business in solving social problems?
5. What is the peculiarity of the financial return from the application of the concept of CSR in Ukraine?

Topics for reports:

1. International standards: ISO 14000 standard; standard SA 8000; standard AA 1000; Sunshine standard; ISO 26000 standard; GRI standard.
 2. Indicators, ratings and rankings as tools for assessing CSR.
 3. The rating of socially responsible companies of Ukraine of the magazine Guardian.
 4. The index of transparency and accountability of companies in Ukraine for sustainable development of the CSR Development Center.
 5. Problems and obstacles to the development of CSR in Ukraine. CSR development trends.
 6. Advantages of socially responsible companies.
- Bibliography: [Basic: 12; 18; 19; 32; 34; 35].

Practical tasks

The purpose of doing the tasks is to acquire skills in the use of CSR performance indicators, CSR indices and ratings, and a system for assessing corporate social responsibility.

Task 5.1. Make a comparative analysis of the basic standards of corporate social responsibility in table form.

Task 5.2. Name the main methods of assessing the quality of corporate governance and identify their differences. Identify the differences between the main levels of CSR that companies receive in the evaluation process.

Task 5.3. What factors (measures, actions) influence the change of the company's position in the general rating of socially responsible companies.

Task 5.4. Describe the main stages of the methodology for calculating the Index of Transparency and Accountability of Sustainable Development Companies in Ukraine.

Tasks for independent work

Task 5.1. Find the latest information on the DJSI index. Which companies are included in the ranking? What information is published and on what principle is it done?

Task 5.2. Prepare and analyze reports on the following topics:

1. Non-profit organizations and CSR.
2. Thrifty production.
3. Fundraising.
4. Crowdfunding.
5. Factors of competitive advantage in the system of corporate social responsibility.
6. Education and intellectual potential of the organization as factors of internal social responsibility.
7. Support for education and science as a basis for the formation of intellectual and innovative potential.
8. Health care support as a necessity of forming a healthy lifestyle and work potential.
9. Support of culture as a source of development of cultural potential of society.

Guidelines for doing the tasks on Topic 5

Practical task 5.1

The comparative analysis should be based on the main groups of international documents in the field of social responsibility, namely:

- 1) international documents defining the general principles and requirements for the activities of the enterprise in the field of social responsibility;
- 2) international documents that contain requirements for the management of the enterprise and provide for the certification of its activities;
- 3) international documents on the assessment of the social responsibility rating;
- 4) international documents defining the general requirements for accounting and reporting.

Practical task 5.2

Today, there are a large number of methods for assessing the quality of corporate governance, using the following tools:

macro indicators (assessment of the level of corporate governance in a particular country);

microindicators (assessment of the level of corporate governance in a particular corporation);

ratings (interactive and remote);

corporate governance ratio quotation – CGRQ; corporate governance rating of the consulting firm Deminor (Brussels); corporate governance rating of the investment bank Brunswick UBS Warburg; J. Gibson's econometric model; the integrated index of corporate governance of the Ukrainian Institute of Stock Market Development (CGI);

rankings – lists in which companies are ranked on the basis of a single aggregate.

Task for independent work 5.1

As you know, the most common and used for reporting, planning and other purposes are the following indicators assessing the financial results of a company:

- 1) return on capital;
- 2) profitability of sales;
- 3) income on assets;
- 4) growth of net profit;
- 5) growth of the company's capitalization.

Indicators are used to assess CSR, i.e. indicators derived from primary data that can usually be used to interpret changes and to judge the state or change of an economic, social or environmental variable. In practice, indices are developed and applied on the basis of various indicators. The use of the indicators is acceptable in cases where the causal links are well understood.

The most famous indices are DJSI, its European analogue is the Dow Jones STOXX Sustainability Index, the SAM Sustainability Index.

The compilers of the indexes usually solve the evaluation problem as follows: companies fill out special annual survey forms, which include about 50 indicators: 60 % of the indicators are the same for all companies, and 40 % differ sector-wise. After calculations based on these indicators the companies world ranking of sustainable development with breakdown into 59 sectors is obtained.

In 2005, SAM and PricewaterhouseCoopers conducted a study examining the dependence of free cash flow growth and average cost of capital on socially responsible behavior. About 1,460 companies took part in the study. As a result, it was found that the profitability of companies that meet the criteria of sustainable development is higher than the average profitability in the industry (a total of 60 industries studied).

The only organization that has evaluated the social investments of Russian companies is the Association of Managers of Russia. For this purpose a methodology was developed by the association using three types of quantitative indexes of social investment. But because the effectiveness of social investment could not be assessed, the relationship between companies' financial performance and social responsibility was not identified in the study.

The main result of this study was that social programs help to create an image and enhance the reputation of a business and, thus, are long-term investments in intangible assets of a company. However, the significance of this pilot project is unquestionable. In general, the following conclusions can be drawn:

1) it is too early to talk about the identified stable relationship between socially responsible behavior of a company and its financial results; there are no methods for such assessment for companies operating in different countries and areas of business;

2) there is a strong correlation in developed countries, where there is a mechanism for assessing the public activities of companies through various public organizations and where corruption is relatively low, a fairly transparent system of decision-making by public authorities is provided and there is a visible link between responsible behavior and activities of two other participants: the state and civil society, i.e. where there is a system of regulation of social relations, and public relations are civilized;

3) there is currently no mechanism for evaluating the activities of corporations by public organizations, and civil society is just being formed.

Topic 6. Internal and external social investment of business

The purpose of the topic is to form an idea of the role of the state in the development and maintenance of the social component.

6.1. The approaches and directions of definition of social investments in modern economic science and foreign business practice.

6.2. The factors that stimulate and hinder the development of social investment in modern Ukrainian conditions.

6.3. Social programs as a mechanism for implementation of the social policy of enterprises and corporations.

6.4. The experience of foreign corporations and enterprises in the implementation of social programs.

Review questions:

1. What is the essence of corporate social responsibility in the context of the relationship between employers and employees?
2. Formulate and explain the criteria for defining an enterprise (organization) as socially responsible.
3. Name and describe the levels of corporate social responsibility.
4. What are the main directions of corporate social policy?
5. Describe the main international documents governing social responsibility of business in terms of relevant organizations.
6. Explain the basic ideas of the concept of decent work. How are they intertwined with the current legislation of Ukraine?
7. Compare the essence of the concepts of corporate social responsibility and corporate citizenship. What is common and what is different in these concepts? How do they relate to each other?
8. Describe the main problems with the implementation of the concepts of corporate social responsibility and corporate citizenship in Ukraine.

Topics for reports:

1. Corporate power and social policy in the context of globalization.
 2. Social reporting, social balances and regulators, internet availability, corporate social code. Business reputation ratings.
 3. International nonprofit organizations and their interaction with international corporations in the field of social policy.
 4. The role of the International Labor Organization (ILO) in social investment.
 5. International standards in the field of corporate social policy.
- Bibliography: [Basic: 5; 9; 14; 17; 46; 66; information resources: 75].

Practical tasks

The purpose of doing the tasks is to acquire skills in the evaluation of the effectiveness of corporate social programs of large companies.

Task 6.1. Evaluate the effectiveness of corporate social programs of a large Ukrainian or foreign company. Identify the target audience of the organization and tools for creating its positive image. Make a written report and presentation. The volume of the report should be 5 – 8 pages.

Task 6.2. Problem. The communication market sets strict requirements for employee qualifications. Employees must constantly learn new arrays of

information about the network equipment, new IT platforms, software. Also, the problem of mastering large amounts of information is relevant for the company new employees.

Decision. In 2009, the company launched the corporate portal life :) case, which embodies a distance learning system (SDU) or LMS (Learning Management System). Practice shows that with the help of distance learning you can reduce training costs by 70 – 80 %.

Life :) case consisted of a corporate library, a catalog of traditional library books, distance learning content, testing, questionnaires, a calendar of internal trainings, information about a separate study. Life :) case is also available for external partners. The platform was also used for staff evaluation and testing.

Its benefits are:

on-the-job training;

interactive communication support (virtual classes);

in order to start learning you only need internet access.

Guidelines for doing the tasks on Topic 6

Practical task 6.1

There are the following types of efficiency:

1) effectiveness = R / G – the ratio of the result to the goal (more effective activities that allow you to achieve the desired results);

2) efficiency = R / V – the ratio of the results to resource value (more efficient activities that allow you to get results with lower costs);

3) expediency = G / P – the ratio of goals to real social problems (more effective activities that can solve real social problems).

Topic 7. The experience of corporations and enterprises in the implementation of social programs. Fundraising

The purpose of the topic is to form an idea of the implementation of social programs.

7.1. Social policy of an enterprise: the concept and the essence.

7.2. Non-financial reporting. Standard elements of a report: strategy and characteristics, economic, environmental and social components.

7.3. The concept, the essence and the goals of fundraising. The fundraising cycle.

7.4. Work with foundations, work with authorities and local communities.

7.5. American and Ukrainian fundraising tools.

Review questions:

1. What are the components of external social responsibility of business? Describe each of them.

2. What is the responsibility of business structures to the person as a potential or real employee?

3. What is the responsibility to the person as a consumer?

4. Describe the ways to meet the needs of certain social groups by the enterprise.

5. Name and describe the latest tools of strategic corporate philanthropy.

6. Explain the concept of responsible marketing.

7. What is the difference between responsible and socially responsible marketing?

8. What is responsible supply chain management?

Topics for reports:

1. Institutions for quality and efficiency assessment.

2. Evaluation of external and internal social programs.

3. Business efficiency of social programs. A social program, a social project. Efficiency criteria. The results of social projects. Social impact of a project.

4. Types and forms of assessment. Qualitative and quantitative assessment tools.

Bibliography: [Basic: 2; 9; 16; 18; 22; 32; 44].

Practical task

The purpose of doing the task is to get an idea of the integrated assessment of the effectiveness of corporate social responsibility.

Based on the example of any well-known company, develop a business case for one or more of the following elements of the social component. Use the Internet to search for a business. Prepare a report based on the results.

1. Social responsibility of the organization to employees:

a plan and a program to increase salaries and pay bonuses;

measures to improve occupational safety;

availability of a social package (health insurance, free meals, etc.);
personnel development programs (training, internships, etc.);
reduction of occupational injuries and occupational diseases in organizations.

2. Honest business practice. Ethical and responsible attitude to suppliers, consumers, business partners:

the existence of a policy of fair treatment of consumers;
training of the staff in the ethics of behavior with customers/partners;
requirement of socially responsible behavior from suppliers, consumers, business partners;
certification according to international quality standards (ISO);
trainings for buyers and business partners;
participation in active committees of business communities (associations);
regular surveys of loyalty (satisfaction) of consumers of goods and services to your business.

3. Philanthropy programs. Charity. Sponsorship:

support for vulnerable groups (people with disabilities, the elderly, etc.);
support for orphanages, rehabilitation centers, boarding schools;
support of culture, art;
education of children and youth, support of educational institutions;
sports support;
health programs;
institutional support of the civil sector (public organizations).

4. Programs of interaction with local communities:

regular community surveys (area of doing business) to assess loyalty and attitude towards your business;
implementation of entrepreneurship development programs;
implementation of infrastructure projects (roads, construction and reconstruction);
participation in socially significant community events.

5. Environment. Environmental protection and resource conservation:

programs on cleanliness of adjacent territories;
reduction of emissions into the environment;
landscaping programs;
waste disposal programs;
introduction of energy saving technologies and careful use of natural resources;
certification (ISO 14001).

6. Corporate governance, reporting:
availability of a governing body (board of directors, supervisory board, shareholders);
availability of a written plan of corporate management and/or social responsibility;
publication of the annual financial report on the company's activities;
publication of the annual social report on CSR on the company's website;
shareholder rights policy.

Task for independent work

Develop a code of ethics for a company, based on the information of the main stages.

Guidelines for doing the tasks on Topic 7

Practical task

Use the following template for structuring social programs and models of social partnership (a business case):

1. General information:

- project name;
- project start time / project end time;
- the main activities of the project;
- project budget;
- geography of the project.

2. Prerequisites.

- Context: What was the situation? What were the reasons for the development of the CSR initiative? What factors helped shape the CSR initiative?
- Reasons: What was the reason? What was the interest of the company? What was the interest of other partners? What did the company hope to get?
- Goal setting: the development of socially responsible programs (initiatives), their content, priorities of the parties involved. Have you taken into account the specifics of your business, if so, how?
- Development: How was the initiative developed? What organization took the initiative? Was or will an agreement be signed (a contract, a protocol of intent)?
- Competence/resources: What resources and other contributions did the company and other partners use within the CSR project/initiative?

- Lessons: What recommendations can be offered to other firms who want to start a CSR? What policies and efforts by the authorities could make it easier for other companies to start their CSR activities?

3. Activity:

- Main activities: What is the essence and main activities of the initiative/project?

- Participant roles: What are the roles/responsibilities of each partner or company? What are the roles of other organizations involved in this initiative?

- Resources: How is the initiative secured (financially and intangibly)? To what extent are resources renewable and/or is the initiative really viable at some stage in the future?

- Management: How is the project managed (structure, staff, communications)?

- Transparency and accountability: What decisions have been made?

4. Achievements:

- Results: What are the main achieved or expected results? How do you assess the impact of the results of your socially responsible programs (improvement, deterioration, lack of impact) on your main economic indicators of your activity?

- Advantages and benefits: What direct and indirect benefits did the company receive from other participants / population / individual groups? When developing socially responsible programs (initiatives), their content, priorities, did you take into account the specifics of your business?

- Plans for the future: What are the plans for the future and prospects of this CSR initiative or project?

5. Problems and difficulties:

- What are the main difficulties faced by the social responsibility initiative or project? What problems were overcome and how? What problems remain unresolved? What should be done differently?

Task for independent work

The corporate code is a document that sets out the attitude of the owners and management of the company to current trends and problems in the field of corporate governance. The corporate code is in fact a form of implementation of corporate norms, which, in turn, are the rules of conduct that are established in the organization to regulate the relationship and achieve goals. The need

to introduce codes is due to the fact that universal norms were not enough to regulate human behavior in specific situations.

The stages of creating a code of ethics:

1. General provisions (mission, vision of the enterprise).

1.1. Personal qualities that the company values and expects from employees.

1.2. Responsibilities of the company to employees.

2. Creating ethical standards.

2.1. Appearance of employees.

2.2. Rules of conduct for employees.

2.3. Rules of conduct for employees with customers.

2.4. Rules of observance of the work schedule.

3. Corporate holidays, traditions.

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НАВЧАЛЬНЕ ВИДАННЯ

СОЦІАЛЬНА СКЛАДОВА МІЖНАРОДНОГО БІЗНЕСУ

**Методичні рекомендації
до практичних завдань і самостійної роботи
студентів спеціальності
292 "Міжнародні економічні відносини"
другого (магістерського) рівня
(англ. мовою)**

Самостійне електронне текстове мережеве видання

Укладач **Чепелюк** Маргарита Ігорівна

Відповідальний за видання *І. П. Отенко*

Редактор *З. В. Зобова*

Коректор *З. В. Зобова*

Подано практичні завдання за кожною темою навчальної дисципліни, завдання для самостійної роботи та методичні рекомендації щодо їх виконання. Запропоновано запитання для контролю отриманих знань та набутих навичок і теми для доповідей.

Рекомендовано для студентів спеціальності 292 "Міжнародні економічні відносини" другого (магістерського) рівня.

План 2021 р. Поз. № 219 ЕВ . Обсяг 41 с.

Видавець і виготовлювач – ХНЕУ ім. С. Кузнеця, 61166, м. Харків, просп. Науки, 9-А

*Свідоцтво про внесення суб'єкта видавничої справи до Державного реєстру
ДК № 4853 від 20.02.2015 р.*