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FORMATION OF A MODEL OF INTERNAL SOCIAL RESPONSIBILITY IN THE ORGANISATION

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The company's personnel are the most important resource that enables you to convert other resources into products and services, generate innovations, and create and improve technologies. Therefore, it is the integrating and transforming force that enables a business to achieve its goals and increase profits. Therefore, taking care of its own personnel, their level of qualification, their level of well-being and quality of life is quite logical and rational. Given the importance of human resources to economic success, personnel should be the first addressees of the company's social responsibility.

The formation of a company's internal social responsibility as an element of strategic planning for its activities requires long, painstaking work, the effectiveness of which is largely determined by taking into account the most influential factors. And therefore, success depends on which CSR-building model is implemented. However, the question immediately arises: how significant should care for personnel be, and what exactly needs to be improved in their lives to increase the company's economic and social efficiency? Due to the numerous differences in human needs, individual characteristics, aspirations, and life situations, there is no simple answer to this question. However, there is a significant body of theoretical work and practical experience devoted to the internal social responsibility of companies, which brings us closer to understanding possible ways to respond to it.

Scientists are developing not only general approaches to managing individual areas of internal social responsibility, but also complex models aimed at finding ways to manage CSR as a holistic entity. Typical models of the formation of internal CSR include:

- instrumental models (O. Oliynyk, T. Sabetska);
- the model of "organisational learning" (T. Gnatyeva);
- the pluralistic model (M. Fursa);
- The monistic model (M. Fursa).

The model of internal responsibility of the company, proposed by O. Oliynyk, involves the use of socially responsible tools in implementing general enterprise management programs that meet the requirements of expediency, relevance, and efficiency (corporate culture, flexible work schedules, social package, etc.). The list of tools is situation-dependent and therefore not static, as it can change significantly [1].

The model of the company's internal responsibility by T. Sabetska also involves the use of socially responsible tools, but their choice should be based on certain principles of a responsible attitude towards personnel, grouped into four blocks. This model structure allows you to quickly identify problems among the organisation's personnel and take systematic measures to eliminate them [2].

The model of "organisational learning" by T. Gnatyeva takes into account differences in the levels of understanding of social responsibility achieved by their owners or top management [3]. Each level has its own goals and types of the company's social participation in employees' lives. The effectiveness of measures is determined by the company's experience at the achieved level.

In addition to the above, M. Fursa defines two more promising models of internal responsibility formation: pluralistic and monistic [4].

Table 1. Comparative characteristics of internal CSR models

Model name, author	Main components / Structure	Essence of the model
Instrumental situational model, O. Oliynyk	The tools must meet the requirements of expediency, relevance and effectiveness [1]	Using a flexible set of socially responsible tools, depending on the specific situation at the enterprise
Instrumental-block model, T. Sabetska	4 blocks: 1) safety and health; 2) equality and freedom; 3) guarantees; 4) conscious civic position [2]	Systematic use of tools based on four fundamental principles (blocks) of attitude towards personnel
Model of "organisational learning", T. Gnatyeva	5 stages: 1) protective; 2) following the rules; 3) managerial; 4) strategic; 5) civic [3]	The development of CSR depends on the level of understanding of responsibility by the owners and the experience accumulated by the company
Pluralistic model, M. Fursa	A combination of collective responsibility for general parameters and personal responsibility for results in their own segment [4]	Forming a system of joint responsibility of all members of the organisation for the overall result
Monistic model, M. Fursa	Subjects are responsible for their areas, and the coordinator is responsible for the adequacy of goals, coherence of processes and the final result [4]	Clear distribution of responsibility between performers according to their functions under the supervision of the coordinator

The pluralistic model involves the formation of a system of joint responsibility of all members of a business organisation for the general parameters of activity and personal responsibility of each for the results in their segment.

The monistic model is based on the distribution of responsibility between direct executors, taking into account the functions performed. In this case, the subjects of activity are responsible for their respective areas, and the coordinator is responsible for the adequacy of goals, the consistency of processes, and the final result.

The above models allow companies to create effective conditions for meeting personnel needs, but they all appear quite limited and fragmentary. Therefore, an effective model of internal social responsibility should take into account not only the key needs of personnel, but also systematically cover the main areas of the company's social policy. Although people are different, they may share many common problems. This allows companies to focus on the most typical and influential ones and to demonstrate internal social responsibility towards their own personnel in equally typical areas.

Areas of internal social responsibility:

1. Social protection of employees of the organisation.

2. Development of the organisation's human capital.
3. Consideration of the interests of employees.
4. Labour relations and working conditions.
5. Conducting socially responsible restructuring.
1. Social protection of employees.

This area involves paying attention to the part of the company to solve such issues as: elimination of discrimination during hiring, payment, and ensuring career advancement;

- ensuring protection of life and health;
- assistance in critical situations;
- stabilisation of a decent salary;
- ensuring a balance between work and personal life.

Obtaining a sense of security is one of the basic human needs, the satisfaction of which allows a person to optimize his own activity and make it rational. Therefore, social protection measures will, of course, have a positive effect on the quality of labour performance, the general level of life satisfaction, and labour productivity and personnel loyalty. Also, against the backdrop of a sense of security, the actualisation of other human motives becomes possible, allowing the company to manage not only human productivity in performing current tasks, but also to direct its activity towards further personal and professional development.

2. Human capital development.

This direction orients the company towards solving such tasks as:

- training;
- training;
- advanced training;
- talent attraction;
- motivation;
- internal communications.

As a rule, the solution of these tasks does not occur in isolation, but within certain system complexes that are of primary interest to the organisation and have their own strategic and tactical goals. Most often, these are processes of personnel development and professional development.

Personnel development is a process that ensures qualitative changes in employees' functioning to meet the enterprise's future needs and increases their productive and personal potential.

Professional development is the process of preparing an employee to perform new production functions, occupy new positions, and solve new tasks.

Both processes are always associated with the overall improvement and development of the company: improving the quality of activities and business processes, introducing new equipment and technologies, developing projects and innovations, etc. All this requires staff to increase professionalism and acquire new qualities and skills, which are provided by development processes. Depending on which aspect of human activity is being examined, its components can be distinguished to ensure effectiveness and control in development processes.

The components of development are physical, emotional, intellectual, and will. In modern conditions, the volume of physical exertion and the requirements for physical qualities in most professions are not high. As a rule, the development of a person's ability to overcome stress and manage their own emotional and volitional sphere is more relevant, and in professions of mental work, intellectual development always remains relevant. However, the imbalance among the various components of development and the focus on only some of them are common causes of emotional burnout and a decrease in satisfaction. That is why paying enough attention to all four components and ensuring their balance is an urgent problem of our time, and contributing to its solution is obviously an urgent task of the company's socially responsible behaviour. In most companies, personnel development is a typical task of personnel services or HR departments. Therefore, the implementation of tasks related to the company's internal social responsibility is often ensured by expanding or rethinking the functions of existing departments, and social responsibility itself is integrated into the existing personnel development system.

Depending on the needs and capabilities of the current situation, the company can use different ways of personnel development.

Ways of personnel development:

creating conditions for development;

professional training;

rotation;

delegation of authority;

career planning.

The social effectiveness of the chosen approaches is largely determined by the degree of coordination between organisational and employees' personal goals. Its indicators can be both quantitative, characterising the growth in personnel productivity, and qualitative, related to levels of job satisfaction, team relations, compliance with expectations, etc.

3. Taking into account the interests of employees.

This direction aims to solve such tasks as:

identifying the interests of employees;

distribution of authority;

involving employees in the decision-making process.

Taking into account employees' interests is intended primarily to enable the company to more effectively use human potential and influence the level of labour motivation without coercion. Indirect indicators of the effectiveness of these tasks include increased staff loyalty and greater interest in achieving organisational goals by optimising internal business processes.

4. Labour relations and working conditions.

This direction is directly related to the company's influence on personnel productivity and their satisfaction with work in the organisation. Material benefits and social contacts are important factors in labour motivation and professional development. The implementation of this direction is associated with solving such tasks as:

ensuring decent wages;

occupational safety and health;
observance of human rights.

A typical feature of modern life is the deindividuation of a person in the labour process. In this case, a person loses not only a sense of his own role in creating the final product, but also an understanding of the usefulness of his own contribution to its creation. Overcoming this problem requires increased attention to the system of labour relations, in which a person should not perceive himself only as a resource, but will find a favourable sphere for the realisation of personal interests, goals, potential and social support.

5. Socially responsible restructuring.

In the context of rapid technological development, the high dynamics of consumer needs, and fierce competition, a significant number of enterprises are periodically forced to change their business models to ensure compliance with new conditions. The consequence of this process is the need to make radical changes to their organisational and personnel structures.

Restructuring is a set of measures to improve enterprises, often associated with changes to the enterprise's organisational structure. The components of restructuring are usually:

- change in the organisational structure of the enterprise;
- changes in the structure of enterprise management;
- changes in the personnel structure.

However, any change is always a need to move away from stereotypes, something familiar and therefore comfortable. It is always necessary to start all over again. It is always necessary to master something unknown, in which you do not feel your own competence, and therefore you cannot be sure of achieving the goal. This psychological reaction to change has long been known and called "resistance to change".

During the changes that accompany restructuring, personnel become very vulnerable to the influence of negative factors, such as staff reductions, the need to master new functions and operations, the need to adapt to a new unit or a new workplace, and the need to master:

- social protection during restructuring;
- employment preservation;
- consideration of the interests and capabilities of employees.

Social protection during restructuring is ensured by the organisation's acceptance of obligations to maintain mandatory employment or to pay significant compensation in the event of impossibility. Also, the solution to this problem includes the company's desire to maintain the salary when transferring an employee to another position. Social responsibility may include ensuring an employee's training or advanced training. A change in geographical location may also necessitate the need to solve the everyday problems of the employee and their family, as well as measures for social and professional adaptation.

Preservation of employment may include:

- retraining of laid-off employees;
- professional education of the unemployed and increasing their competitiveness in the labour market;

creation of new and re-profiling of existing jobs.

Considering employees' interests and capabilities during restructuring means making a reasonable choice of a new position and production functions that correspond to the employee's existing or potential capabilities.

Thus, the use of the proposed internal CSR model by enterprises, with a focus on social policy areas, provides them with the opportunity to optimise internal social investments and maximise staff loyalty and motivation.

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ACCOUNTING AND ANALYTICAL SUPPORT FOR INVENTORY MANAGEMENT IN THE CONTEXT OF BUSINESS PROCESS DIGITALIZATION

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The rapid digitalization of economic activity has fundamentally transformed the informational architecture of modern enterprises, creating new opportunities and challenges for the management of production resources and the organization of accounting systems. Within this context, inventories remain one of the most significant components of working capital, serving as a critical link between procurement,

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