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## **STATEMENT OF CORPORATE SOCIAL RESPONSIBILITY FOR HUMAN RESOURCE MANAGEMENT**

**Formulation of the problem.** In modern conditions necessary transformation of society is social development staff. To develop a sustainable development policy entity should be regarded as the economic and environmental dimension of the enterprise, but also the social component. Under the influence of institutional changes made by the new emphasis on the further development vector of accounting theory, and including statements that is based on international models of social reporting, which would provide information on the needs of all users concerned about the results of the social enterprise.

**The aim of this study** is to develop internal and external reporting of social activity in workforce management company.

In a fundamental sense of human capital development, labor relations, human resources, human resources are part of a broader concept - corporate social responsibility (CSR).

Having chosen social issue that meets the company's mission and charitable organization, corporation, is developing a marketing plan for implementation of selected initiatives, which include marketing objectives, quantitative indicators, together with charitable organizations Corporation defines the target audience and developing a marketing strategy for products of which the company way sales

promotion, channels promotion and strategies to promote more. Consist special communication plans for monitoring and reporting results matching initiative with the objectives and tasks. It creates a special system of accounting and reporting, encourage responsibility and accountability, reporting, and disclosure of the use of resources focused on donations, since the force on volunteer work, etc. [3].

As part of corporate social responsibility has Global Reporting Initiative, which focuses on socially significant accounting, auditing and reporting.

Take responsibility for their impact on society means, first of all, that the company must keep a record of action in this area, to report to the public for their actions. Thus, the concept that describes the relationship of social and environmental impacts of economic activities to specific interest groups and society as a whole is an important element of corporate social responsibility. It was developed a number of accounting standards, in which the basic principles of social accounting, reporting and auditing.

Global Reporting Initiative (GRI) is a nonprofit organization that promotes economic stability in the world. GRI has developed one of the most common international standards in order to ensure sustainability reporting - known as environmental reporting is, environmental reporting social governance (ESG), the result triune statements (TBL) and corporate social responsibility reporting (CSR). GRI is committed to ensuring regular reporting approach to all subjects of a certain procedure and how to guarantee the comparability of financial statements.

Sustainability Report is an organizational report, which contains information about the economic, environmental, social and management of an enterprise (company).

Guidelines for the preparation of their reports on sustainable development for corporate businesses, government agencies, small businesses, non-governmental organizations, industry groups and others. For municipal governments, they tend to include similar guidelines from the UN: ICLEI.

According to statistics, more than 4000 organizations from 60 countries used in the current market conditions significantly limited information, such as the availability of kindergartens, schools, hospitals, libraries, sports grounds consisting of annual accounts,

which still can be seen in reports of enterprises Ukraine Now this information is not made public, such as state-owned enterprise "Antonov" that operates in the domestic aircraft industry reveals information on available social services in the explanatory note to the report on the execution of the financial plan, namely "Antonov" own funds maintains and develops social services enterprise and a recreation complex "Antey", "Falcon" recreation "Azov", "Sun", "Jubilee", "Sail" medical unit on the premises, a hostel for young employees, tables, cupboards, libraries, kindergartens, sports.

Each employee "Antonov" feeling the support of the company through regular payment of wages and social services, are constantly evolving and provide confidence in the future

This is confirmed as follows: a large part of young employees living in dormitories and hotel complex; their children are attending kindergartens enterprise; annually about one thousand children rest in children's camps; provided the conditions for the exercise of employees and their families by maintaining a sports complex; There Scientific Library and Museum of the History of the enterprise [7, p. 56].

Revenues from social facilities "Antonov", namely the social sector (health, recreation, sports, utilities), a division catering, hotel and ancillary facilities (housing for workers) included in other operating income. Pricing for data objects is at zero or minimal rate of return, given the social aspect of their operation [7, p. 57].

It should agree with the opinion of Zhyhley that "lack of information and analytical support for the assessment of social policy entity formation and credible macroeconomic indicators is the necessity to create relevant scorecard reporting entities responsible activity" [5, p. 54, 55].

Best practices of successful corporations shows that the corporation formed by special service ( for example, social center responsible), which manages the efforts of corporations in the chosen direction in relation to human resource management. that organizes, plans, coordinates, controls, etc effort corporation. In terms of activities and budget cost of service provided for action to achieve the social objectives of the corporation and allocated funds needed to carry out social activities funds allocated involved in consulting and polling companies to collect information through surveys (polls,

opinion polls, special *Ad hoc* surveys etc. ), the implementation of examinations, assessments, interviews, diagnostic surveys in the internet-space etc; costs of promotion initiatives and more. Schedule preparation and submission of statements governing external training as a report on the results of the social enterprise, and internal reports on implementation of the budget of social benefits, special offers social orientation.

In accordance with paragraphs. 4.1.1. p. 4.1 of the decision of the National Commission on Securities and Stock Market № 955 "On Approval of Corporate Governance Principles" from 22.07.2014 y. except for commercial purposes Society is appropriate to disclose its personnel policy, a policy in the social sphere, environmental protection, etc. [8 ].

The study suggested a form of social report - Report on the results of the social activity. It is here laid the foundation stone for the formation of a new concept of social reporting related to international social reporting models in the world and the requirements of corporate governance principles for human resources management. The proposed report form will allow analysis of information disclosed in a report within one entity, and in comparison with other companies. When disclosing information in a format such opportunity to all interested users provided.

It is proposed to implement a form of social report - Report on the results of social activity. (Table. 1), which has practical value and social importance for sustainable development of local entities HR. Report on the results of social activity. consists of five sections: 1) approaches to labor; 2) charitable activities; 3) human rights; 4) interaction with society; 5) liability for products.

Table 1

**Format of social reporting "Report on the results of the social activity"**

(Based on research developed by M. Krasnova [4])

<b>Name sections and indicators</b>
<b>Unit 1. <i>Approaches to labor</i></b>
<b>1.1.</b> Internal social policy
<b>1.2.</b> Composition of working
<b>1.3.</b> Employees who left
<b>1.4.</b> The payments and benefits to employees

<b>1.5.</b> Coverage of employees by collective agreement
<b>1.6.</b> The minimum period of notice employees
<b>1.7.</b> Injuries in manufacturing
<b>1.8.</b> Loss of working time
<b>1.9.</b> Occupational Health
<b>1.10.</b> Health workers
<b>1.11.</b> Training of workers
<b>1.12.</b> Costs for employee training
<b>1.13.</b> Evaluating the effectiveness of staff
<b>1.15.</b> Value salaries for women and men
<b>1.16.</b> The share of workers who were working for more than 12 months after returning from a long vacation
<b>1.17.</b> Minimum salaries
<b>Unit 2. <i>Charitable activities</i></b>
<b>2.1.</b> Emergency assistance to the population
<b>2.2.</b> Help orphanages
<b>2.3.</b> Working with children
<b>2.4.</b> Working with youth
<b>2.5.</b> Professional growth and development of young professionals
<b>2.6.</b> Health & population
<b>2.7.</b> Dwelling houses
<b>2.8.</b> Construction of sports and cultural centers
<b>2.9.</b> Culture and art
<b>2.10.</b> Another charity
<b>Unit 3. <i>Human rights</i></b>
<b>3.1.</b> Information on the total number of cases of discriminatory actions identified in the company
<b>3.2.</b> Downsizing and employment of workers
<b>3.3.</b> Share competent security department employees
<b>3.4.</b> Labour disputes
<b>Unit 4. <i>Interaction with society</i></b>
<b>4.1.</b> Anti-corruption education - the proportion of workers
<b>Unit 5. <i>Liability for products</i></b>
<b>5.1.</b> Quality of products, goods and services
<b>5.2.</b> Improving the quality of products, goods and services
<b>5.3.</b> Information on products and labeling

Maintenance of now only subject to the availability and efficient use of human, material and financial resources, ie data on the number and composition of employees, inventories, intangible assets and fixed assets, costs and revenues, financial results, cash flows, which are the main elements integrated management system.

This reporting information as an available resource potential and

performance of labor, the costs of labor conditions etc. are equally important because the potential for profitable operation inherent in the available resources can be negated by the lack of proper control managers in the organization of work and human capital management.

Organization of assembling and providing internal reporting is made in the relevant administrative and technical activities of the company; for example, the Regulation on internal business reporting, workflow reporting schedule, introduction of duties and job descriptions of employees work on the preparation and use of reporting, accounting policies and so on

Users of internal reporting are internal service management company - administration, an apparatus, managers, heads of departments and functional. These internal reports used for decision making, control the execution of others. On the basis of internal reporting deviations recognized than planned and carried out monitoring of deviations. Forms of internal reporting procedure for drafting, deadlines, responsibility for failure and making them unreliable data company determines their own. On the construction of internal (management) reporting affect: the structure of management, the specifics of its activities, products (works, services) markets and more. The internal reporting is often a trade secret of the company.

Effective human resource management, including submission external reporting such activity involves the accumulation of information and preparation of internal reports. The internal (management) reporting a generalized set of interrelated information on conditions and results of the company and all its divisions, business segments; It includes financial and non-financial indicators that allow management in general and its units. The purpose of drafting internal (management) reporting information is the enforcement of the enterprise management functions of planning, analysis, decision making and control over its activities. Internal reporting (management reporting, etc.) developed by the entity, it is used within the enterprise managers of different levels. Internal reporting is not regulated by regulations policymakers. The basis of such reports make management reports on individual units to perform certain tasks, reports on the use of resources to ensure

working conditions and so on. Table 2 shows the main recommendations of internal reporting on the implementation CSR.

**Table 2**

**Characteristics of internal reporting about organized events with CSR project**

<b>Element of Report</b>	<b>Content</b>
To report submitted	Authority corporation responsible for implementing corporate social responsibility policy
Information sources filling the report	Data on the performance / failure of the planned measures on the expenditure of resources related to the implementation of activities and social investment
Type of document	Reporting, specifying
Frequency assembly	Once a quarter of the year or the implementation of specific social investments
Reporting period	Calendar quarter, cumulative from the beginning of the year
The presence filling in	The procedure for filling and form / report form approved by the authority of the implementation of CSR
Presence application report	Native applications for the implementation of the nature of planned activities and costs associated with their implementation are added
Administration report	Marked unit belonging Corporation that reports to individual activities, industries, services, performance agreements, etc.

The information base used for the management of the monitoring and publication of the results of social activities to ensure fulfillment of obligations to consumers (recipients, recipients) to the public and to employees of corporation performance evaluation services in terms of the needs of the company, involvement and motivation of employees based on achievements goals of the initiative, the efficiency of the system CSR (achieving a certain level CSR) increase / decrease sales, increase or decrease the operating and corporate costs, solving marketing problems help to achieve business objectives equivalents names of corporate social reporting is a social accounting, social reporting, non-financial reporting etc. [2].

Preparation and meaningful content reporting (as well external and internal) evaluation meets the requirements of corporate social initiatives are calculating the profitability of these initiatives is on the forefront of solving economic problems. [3] Social reporting reflects the results of the reporting period compared to the base period; arbitrary or reporting forms in accordance with the approved regulations, are voluntary. [9] External social reporting is seen as intended for external users are socially recognized requirements for Her preparation, it refers to specialized reporting, reveals the activity level of the enterprise (corporate) filed periodically. External social reporting can be seen as part of the financial statements of the corporation. Internal social reporting is classified as management reporting reflects the conditions and results of operations in a particular direction, including financial and non-financial performance, specialized, periodic, primary standards such reporting available. According to the value of the corporation such activities and reporting on it relating to infrastructure, peripherals that do not reveal the economic activity of the corporation, but reveal the content and effectiveness of social activities including corporate human resources management. The general purpose of reporting, lang external, and internal - control social activities of the corporation, it is a part of corporate social responsibility

Based on the information social reporting adopted management decisions: expanding the target audience of potential customers, changes in marketing strategy, the use of new techniques simulating sales (holding shares on discounts, provide bonuses, changes in commodity lines, increase budget spending on social programs, etc.), modernization strategies promote products effective promotions, and improved gathering of information requests depth study of new market segments, change charity events and more. Adjusted reporting helps to make decisions on major issues - continue to work in this market segment or deliberately reduce the cost of charity, to move to work in other segments; more active in the branches, separate subdivisions, subsidiaries and others.

**Outstanding issues.** Issues mentioned in the article are not exhaustive and need additions, changes, corrections and specificity. It is necessary to identify the requirements of all stakeholders; Criteria should be allocated to social and economic development of



the company and human resources to develop a method of forming indicators; set status reporting; determine the level of CSR harmonize requirements for social responsibility in the application of modern management applications, such as SAP R / 3 (SAP ERP), more advanced software management ..

**Conclusions.** Human resource management in the market environment require corresponding changes in accounting and reporting toolkit Reporting on social responsibility - is a public institution public awareness about bhalo current activity and effectiveness of functioning of the market on the basis of recognized criteria. Successful implementation of corporate social responsibility involves the implementation of measures for control. Specially formed Service Corporation collects information on social activities and personnel management, based on reports contain internal corporate departments on the implementation of planned activities and use of financial resources for the management of lyudskovymy resources. Preparation of internal reports is subject to requirements to provide information about Service Corporation of planned social activities. Developed mechanism for data collection, consisting plans and timetables for the preparation and submission of reports. It uses the data Accounting (increase (decrease) in sales revenue, the formation of reserves, provisions, payment of materials, goods, payment of workers, payment of services of external companies, etc.), and data from the surveys, questionnaires. Since reporting external reporting on social development is only a few signs of financial statements is appropriate to such records classified as non-financial, special reporting corporation. increased social status

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**Abstract.** On the basis of examination of theoretical and practical bases of use in reporting human resources management as part of corporate responsibility component proposed form external social reporting - report on the results of social enterprise and offered recommendations on drafting internal reporting on the implementation of corporate responsibility component; information reporting forms used for decision making in human resource management company.

**Keywords:** human resources, corporate responsibility soalna, external social reporting, internal social reporting, user groups reporting

