

cial means on a card account through the electronic networks and facilities. The deeper research of concept-category apparatus provides forming and occurring of new science – electronic economy.

It is also set that nowadays the electronic banking is actively inculcated in the practice of the bank institutions. The distance forms of e-banking are the most widely used: Internet-banking and mobile banking. The most perspective direction of development of the banking system is video banking.

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LEGISLATIVE BASIS FOR CORPORATE SOCIAL RESPONSIBILITY REPORTING

Abstract. There is a growing tendency towards increasing the requirements of compulsory corporate social reporting. These requirements are increasingly reflected in EU and its member state legislation. Governments and stock exchanges require the companies to report the non-financial information of their business activities. The authors investigate the requirements for corporate social responsibility (CSR) reporting as specified in EU member state legislative enactments and the development of CSR basic principles in Latvia. The authors give an overview of the first steps towards developing a sustainable CSR national strategy, starting with the national action plan, which consolidates the public and private initiatives already in place, with the aim to increase the general capacity for CSR development in Latvia. Simultaneously it is necessary to reinforce the legislative framework, requiring and motivating the companies to disclose their environmental and social information.

Keywords: corporate social responsibility (CSR); CSR reporting; disclosure of non-financial indicators; disclosure of environmental and social indicators.

JEL Classification: M41, M48

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ЗАКОНОДАТЕЛЬНЫЕ ОСНОВЫ ОТЧЕТНОСТИ ПО КОРПОРАТИВНОЙ СОЦИАЛЬНОЙ ОТВЕТСТВЕННОСТИ

Аннотация. В Европе наблюдается растущая тенденция повышения требований к корпоративной социальной отчетности. Они все чаще отражаются в законодательстве ЕС и государств-членов. Правительства и фондовые биржи вменяют компаниям в обязанность предоставлять отчетность о нефинансовой информации своей деятельности. Авторы анализируют существующие требования к отчетности о корпоративной социальной ответственности (КСО) в соответствии с законодательными актами стран ЕС, а также процесс разработки основных принципов КСО в Латвии. Рассматриваются первые шаги, сделанные страной на пути формирования устойчивой национальной стратегии КСО, начиная с национального плана действий, который объединяет уже имеющиеся государственные и частные инициативы с целью повышения общего потенциала для развития КСО в Латвии. Вместе с тем авторы предлагают усилить законодательную базу, требования и мотивацию компаний к раскрытию экологической и социальной информации об их деятельности.

Ключевые слова: корпоративная социальная ответственность (КСО), национальная стратегия КСО, принципы КСО, отчетность по КСО, нефинансовые показатели.

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ЗАКОНОДАВЧІ ОСНОВИ ЗВІТНОСТІ ЩОДО КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ

Анотація. У Європі спостерігається зростання тенденції підвищення вимог до корпоративної соціальної звітності. Вони дедалі частіше відбиваються в законодавстві ЄС і держав-членів. Уряди та фондові біржі ставлять компаніям в обов'язок надавати звітність про нефінансову інформацію своєї діяльності. Автори аналізують чинні вимоги до звітності про корпоративну соціальну відповідальність (КСВ) відповідно до законодавчих актів країн ЄС, а також процес розробки основних принципів КСВ у Латвії. Розглядаються перші кроки, зроблені країною на шляху формування стійкої національної стратегії КСВ, починаючи із національного плану дій, що поєднує вже наявні державні та приватні ініціативи з метою підвищення загального потенціалу для розвитку КСВ в Латвії. Водночас, автори пропонують посилити законодавчу базу, вимоги і мотивацію компаній для розкриття екологічної та соціальної інформації про їх діяльність.

Ключові слова: корпоративна соціальна відповідальність (КСО), національна стратегія КСО, принципи КСО, звітність щодо КСО, нефінансові показники.

Introduction. In the European Union there is an increasing trend for businesses to report information on the social and environmental aspects of their operations. The disclosure of such non-financial information usually takes place through Corporate Social Responsibility (CSR) reports.

The EU tries to formulate the understanding of CSR as a business instrument for long-term development and as an added value in the profit gaining process. However, the basis for developing the country's national CSR depends on the country's specific socio-economic context. Acknowledging the motivation for CSR reporting, Tony Blair, in his speech at the World Summit on Sustainable Development expressed: the debate continues as if there were only two possibilities: voluntarism or government command-and-control. In fact, these are two ends of a spectrum of government intervention. Government ensures underpinning legislation, backs programmes to encourage high performance, and sometimes uses taxes to encourage or discourage particular behaviour (Vilsted, 2003).

The overall aim is to investigate the legislative basis of various EU member states to show how the CSR reporting requirements are defined in these countries and to evaluate the situation in Latvia. This aim is achieved by approaching the subject from three different aspects. The task of the first chapter is to investigate the national legislative frameworks developed for this purpose in the EU countries. The second chapter summarizes the main initiatives in the field of CSR reporting in Latvia. In the conclusion the authors provide a summary of their findings and propose some suggestions as to the further development of CSR.

The monographic, analysis and synthesis methods, including interviews with experts have been used in the current research.

1. CSR reporting in the European Union

One of the main tasks of CSR is to reduce the risks of socially and ecologically irresponsible business practices. With the globalization of the economy and the growing complexity of competition, approaches to CSR are also becoming more complex. The disclosure of such non-financial information usually takes place through Sustainability or Corporate Social Responsibility reports. CSR reports are part of social accountability, which is based on the CSR concept.

Business is not fully separated from society, there is a point of contact between them. This overlap, however, is not of a moral nature, and moral ideas are not specific to the market and the bureaucratic hierarchy. Yet, society cannot control business by making moral appeals or claims. As regards this overlap, M. Friedman suggests an important idea. He assures that business has to obey laws and function according to market principles, and these are the key controls over business (Ulrich, Sarasin, 1995:64-65).

The main aspect of CSR in any country and any region is the coordination of busi-

ness and public interests, such as, for example, environmental protection. In the European Union CSR has traditionally applied to industries that are socially and economically important on the national scale. In the renewed EU strategy 2011-14 for Corporate Social Responsibility CSR has been defined as «the responsibility of enterprises for their impacts on society» (European Commission, 2013:6).

On a worldwide level, according to the most recent statistics the annual global reporting output increased from almost zero in 1992 to an expected total of 4,000 reports in 2010, and environment, social or corporate responsibility reporting is now undeniably a growing global business practice. From 1993 to 2002 the survey [listed] included only stand alone CSR reports. From 2005 onwards the survey includes also CSR information in annual reports as well as separate CSR reports published as hard copy or web-based. According to the results of the survey, 73% of European companies report on corporate responsibility in 2013. Such reporting has traditionally been voluntary. CSR reporting regulations are seen in several countries, and in some countries the reporting rates among the companies subject to this requirement reaches almost 100 per cent, such as in France and Denmark (KPMG, 2013:22,24).

More companies are combining their non-financial with financial data, which results in the submission of so-called integrated reports. The most widely used international framework providing guidelines for disclosure is GRI applied by some 4000 companies worldwide. In 2008, the GRI Sustainability Reporting Guidelines were already gaining widespread adoption as the de facto global standard for CSR reporting. Today, the GRI has undeniably become an established global standard.

Since 20 July 2013 the 4th Directive has been superseded by Directive 2013/34/EU of the European Parliament – The New Accountancy Directive, which again needs to be transposed into national legislation. The focus of the superseded Directives was on financial disclosure. But in the context of their annual report companies were required to disclose where appropriate, non-financial key performance indicators (see Table 1).

Tab. 1: Requirements of the Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 in regards to the inclusion of non-financial indicators to the management reports

Contents of the management report	Requirements of including non-financial information
The management report shall include a fair review of the development and performance of the undertaking's business and of its position, together with a description of the principal risks and uncertainties that it faces. The review shall be a balanced and comprehensive analysis of the development and performance of the undertaking's business and of its position, consistent with the size and complexity of the business.	To the extent necessary for an understanding of the undertaking's development, performance or position, the analysis shall include both financial and, where appropriate, non - financial key performance indicators relevant to the particular business, including information relating to environmental and employee matters.

Source: Directive 2013/34/EU, Article 19, Para 1

France was a pioneer in the implementation of the 4th Directive with the 2001 New Regulations Act which required listed companies to insert information on the social and environmental consequences of their activities in their financial reports.

In France Article 53 of the first Grenelle law of 3 August 2009 sets the target of extending the reporting obligation to majority-owned public companies, requests the support of the government on the harmonisation of the sectoral indicators at the community level, and proposes the introduction at the community level of the principle of the recognition of the responsibility of parent companies for their subsidiary companies in the event of serious environmental damage caused by the company. Finally, it announces that France will propose a working framework at the EU level for the establishment of social and environmental standards allowing for comparison between the companies. In July 2010, France took another significant step towards mandating integrated sustainability and financial reporting for all large companies with a new law called Grenelle II. Article 225 of Grenelle II applies to companies listed on a regulated market and registered with the French Registry of Trade (Registre Francais du Commerce), including subsidiaries of foreign public companies registered in France. It also applies to unlisted French companies or subsidiaries of foreign companies, if their revenue and headcount exceed given amounts. According to the requirements of article 225 companies are required to publish in their annual report following information:

- the social, environmental and governance information listed in the decree;
- a justification for the exclusion of information that is deemed non-relevant;
- have this data verified by an independent third party;
- the presence (completeness) of the requested information in the annual report and legitimacy of the exclusion of some information;
- performing the due diligence to verify the data.

The requirements of Article 225 and its application decree are based on international standards that include the GRI indicators, as well as the ISO 26000 norm. The subjects that must be reported on are grouped into three major categories: environmental, social and governance activities. These categories are further sub-divided into significant themes that must be included in the report. Companies listed on the French stock exchanges are subject to report 13 additional indicators. The indicators required by this law must be published in the company's annual report (Ernst&Young, 2012:1-5). Article 225 ensures a reporting framework for companies, aimed at increasing the transparency of their operations and ensure comparability.

One of the examples of how the Fourth Directive may be incorporated into state legislation is the UK Companies Act approved in 2006. It requires all UK companies, except small ones, to include information in their annual reports on their strategies, performance and risks. Quoted companies should additionally report on their environmental, workplace, social and community matters in their annual reports (to the extent necessary for understanding their business), as well as information about company policies in relation to these matters and about the effectiveness of those policies.

In the Netherlands, reporting on CSR issues by the management of stock-listed companies became mandatory in 2008 on the basis of «comply or explain» for all listed companies registered in the Netherlands and with a balance sheet of more than 500 million. The provisions were integrated in 2008 into the Dutch code for corporate governance, which has been legally anchored in the Dutch Civil Code since 2003. Compliance with the provisions of this code is further stimulated by the Monitoring Committee for Corporate Governance.

Denmark made reporting mandatory for its biggest companies as well as for state-owned companies on 2009. Companies have to provide information on their policies for CSR or sustainable and responsible investment, as well as on management expectations for the future. Denmark opted not to develop its own standard but to refer to and to encourage the use of international reporting frameworks. No specific format is prescribed for providing information, but the annual financial statement

should make it clear where the stated information can be found. In Denmark the legislation has been an important trigger for increased CSR reporting.

Reporting by state-owned companies is required under Spain's Sustainable Economy Law of 2010. The law includes various disclosure requirements, such as of the remuneration of company directors. State-owned companies will have to publish sustainability reports in accordance with commonly accepted standards, within a maximum of one year from the law coming into force. In Portugal the Portuguese Minister's Council adopted a resolution on the principles of good corporate governance of state companies, and made the Minister of Finance responsible for an annual assessment of its implementation.

Other examples of relevant legislative initiatives in recent years include mandatory reporting in specific areas. These include Ireland's Credit Institutions Act 2008, under which companies in the financial sector have to issue a CSR report of their activities, and the decree issued by the Portuguese Department of Transportation and Communications in 2006, which makes it compulsory for the companies that are under its guardianship to publish a sustainability report. In Cyprus, under the Corporate Governance Code from 2002, listed companies are required to report on corporate governance. As from 2007, companies listed in the Alternative Market (a less regulated market, allowing smaller companies to float shares under a more flexible regulatory system), for which the implementation of the Code was voluntary, have to report on a «comply or explain» basis.

Developments in specific areas are taking place also in the UK. The Climate Change Act became law in the UK in 2008, requiring the UK government to publish guidelines on how companies should measure and report their emissions (CSR, 2011:27-29).

Other countries have developed voluntary standards or guidelines to support companies or other organisations. They provide guidance on the integration of social and environmental issues in financial reporting or support rankings or awards related to sustainability reporting.

2. CSR reporting in Latvia

In Latvia, CSR is a comparatively new concept that came to the public's attention in 1990s. Involvement on the international and global processes, Latvia's joining of the EU, as well as the development of a free market economy are factors that have encouraged the development of CSR in Latvia (Sina, 2011:5). Government ensures underpinning legislation, backs programmes to encourage high performance, and sometimes uses taxes to encourage or discourage particular behaviour. In addition to these tools, government can use taxes to differentiate not only between socially responsible (ethical) companies, but also to motivate the use of innovative technologies, green energy, waste recycling, etc. (Pavare & Petersons, 2005:116,119)

The Ministry of Economics is currently developing the National CSR Action Plan, which should be finished by the end of 2014. One of the main CSR initiatives currently implemented in Latvia is the Memorandum on CSR Principles. The aim of the Memorandum is to inform about the opinion of the stakeholders – the social partners and the private, public and non-governmental sectors, as well as about their intended actions in the field of CSR and the most critical CSR issues. Some of the main CSR principles mentioned in the Latvian Memorandum are the compliance with legislative requirements, especially those that contribute to a positive commercial environment – tax regulations, labour law, environmental requirements, human rights standards and other legislative norms (Memorandum, 2010).

At the moment the regulations of the NASDAQ OMX Riga stock exchange require that all the listed companies must include in their audited annual reports also their corporate management issues, and make these reports publicly available. The stock exchange also encourages the development of CSR principles by presenting various awards on the level of the Baltic States.

In Latvia there are various awards encouraging the development of CSR. An important initiative among them is the so-

called Sustainability Index, which is a strategic management tool based on internationally-recognized methodology that helps Latvian companies diagnose the sustainability of their operation and the level of their corporate social responsibility. The methodology of the Sustainability Index of the Latvian companies is based on the experience of the most influential global indices Dow Jones Sustainability Index and the Business in the Community CR Index, taking into consideration also the benchmark set by the corporate responsibility standard ISO 26000 and the Global Reporting Initiative (GRI) guidelines.

Another initiative supporting the CSR is the Extended Cooperation Programme. This programme was set up with the aim to ensure closer and more efficient cooperation between tax payers and tax administration, by reducing the administration load.

The main interests of stakeholder groups differ little across various countries. Companies who take care of the environment in their everyday activities, who avoid polluting and support the improvement of their local environment, as well as encourage and actively participate in various cooperation projects, are the ones who also implement socially responsible business practices (Petersons, 2008:4-5).

It is important to note that Latvia, in accordance with the conclusions of the Ministry of Welfare, might have the following tasks related to the introduction of CSR:

- to enhance the understanding of the companies and to increase the public support for the role that CSR plays in company growth and the overall improvement of public welfare;
- to gain support for best CSR practices, by protecting CSR investments both on the national and regional levels;
- to specify a compulsory format for reporting CSR activities and to encourage the preparation of non-financial reports based on the relevant international practices (Ministry of Welfare, 2014).

CSR principles could be integrated into the already existing legislative enactments, for example, in various health and safety regulations, environmental protection requirements and the public procurement law. The Latvian Annual Accounts Law allows the company management quite significant freedom in regards to the inclusion of non-financial indicators in the annual reports (see Table 2).

ing CSR. In foreign practice, CSR is being increasingly supported not only among the entrepreneurs but also among the consumers, who select products and services from companies with high reputation and which implement in their day-to-day operation generally acknowledged principles of business ethics. An important factor to achieve such support is the information of the public. In order for the society to choose the products of the companies that implement CSR in their activities, the state must inform the consumers. It is important for the customers that the goods and services provided by a company are safe and that they correspond with their needs. Customers expect products to be safe for the environment and with low power requirements. Companies are motivated by the demand, therefore, it is necessary to explain these concepts to the consumers, by organizing communication workshops, informative advertising campaigns, to ensure that the public knows which companies are complying with the CSR norms. Such efforts would enhance the consumer responsibility and their ability to make informed choices.

CSR standards may be implemented in companies of any size and any industry. In the future, it would be worth discussing public praise, awards and state subsidies, target loans for CSR activities in the companies, tax exemptions or reductions. In time, reporting on non-financial indicators could be made compulsory in Latvia. In order to improve the transparency, it would be especially important to require non-financial indicator reports from construction and forestry companies.

Conclusions and suggestions

1. The argumentation for CSR public policy serves as a basis and justification for developing the country's national CSR. The argumentation of CSR action plans and strategies is often based on priorities specified by the member states. The nature of the member state's economy and its level of integration with the global economy is a major factor determining an appropriate justification of the CSR public policy, which is formed by the different conditions in each EU member state.

2. The role of the government is to form and implement laws that create and maintain a stable and foreseeable political and social progress (labour and environmental protection, human rights).

3. State institutions must ensure uniform and effective state control over all market participants in order to ensure the compliance with the social, environmental, fiscal and other requirements specified by law.

4. Non-financial transparency is the key element of any CSR policy. Governments and stock exchanges around the world are increasing the compulsory reporting requirements. In some countries legislation has played a major role in encouraging the CSR reporting.

5. In Latvia it is necessary to endorse the understanding of the private sector and the public, and to increase their support for the significant role that CSR plays in company development and growth of public welfare, to enhance the integration of CSR in the strategies of Latvian companies and to gain support for best CSR practices. It is necessary to encourage reporting of non-financial information, referencing the appropriate international practice.

6. In Latvia, CSR norms can be integrated into the already existing legislative enactments, such as the health and safety regulations, environmental requirements, and public procurement law. Reporting on the non-financial indicators is required by the Annual Accounts Law, but they must be developed further by considering the possibility of making it compulsory for the businesses to report on the non-financial aspects of their operations.

Tab. 2: Requirements of the Latvian Annual Accounts Law in regards to the inclusion of non-financial indicators in the management reports of commercial entities

Contents of the management report	Requirements of including non-financial information
The management report shall provide clear information about the company's development, financial results of its operation and its financial position, as well as information about significant risks and unclear conditions that the company faces. This information shall be substantiated with a general and comprehensive analysis of the company's development, financial results of its operation and its financial position in accordance with the scope and complexity of operation of the relevant company.	As far as it is relevant, the analysis shall include also the main non-financial indicators characterizing the company and the relevant industry (e.g.) – information about the effect of the environmental protection requirements and information about the employees (e.g. the applied employment policy, employee guarantees and support) or other information.

Source: Latvian Annual Accounts Law

Para 1 of Article 55 of the Latvian Annual Accounts Law applies to companies who are required to prepare a management report; the company must decide for itself, how important and relevant it is to include in their analysis also non-financial indicators.

In the Latvian private sector, there are various interpretations on what to include in a non-financial information report. Since CSR is a business initiative, the implementation of which depends on company management, in Latvia companies are not sufficiently motivated to report their non-financial indicators. This is the task of the state – to promote the incentive to report on CSR performance, and to include it in the business strategy. The state must explain the advantages gained from implement-

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ВИКОРИСТАННЯ РЕЙТИНГОВИХ ПРОЦЕДУР ПРИ ФОРМУВАННІ МОДЕЛІ УПРАВЛІННЯ ВИЩИМ НАВЧАЛЬНИМ ЗАКЛАДОМ

Анотація. Запропоновано нові методологічні підходи до класифікації рейтингових моделей управління вищими навчальними закладами з урахуванням їх специфіки, удосконалено теоретико-методологічні засади та інструментарій рейтингового оцінювання науково-педагогічних працівників, кафедр, факультетів. Розроблено структуру адаптивного управління вищим навчальним закладом із використанням системи комплексного рейтингового оцінювання внутрішнього середовища, що дозволяє формувати ефективніші управлінські рішення, забезпечити підвищення якості й результативності діяльності науково-педагогічних працівників, кафедр і факультетів.

Ключові слова: вищий навчальний заклад, рейтингова модель, об'єкти рейтингового оцінювання, адаптивне управління, внутрішнє середовище.

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**ИСПОЛЬЗОВАНИЕ РЕЙТИНГОВЫХ ПРОЦЕДУР ПРИ ФОРМИРОВАНИИ
МОДЕЛИ УПРАВЛЕНИЯ ВЫЩИМ УЧЕБНЫМ ЗАВЕДЕНИЕМ**

Аннотация. Предложены новые методологические подходы к классификации рейтинговых моделей управления высшими учебными заведениями с учетом их специфики, усовершенствованы теоретико-методологические основы и инструментарий рейтингового оценивания научно-педагогических работников, кафедр, факультетов. Разработана структура адаптивного управления высшим учебным заведением с использованием системы комплексного рейтингового оценивания внутренней среды, что позволяет формировать более эффективные управленческие решения, обеспечить повышение качества и результативности деятельности научно-педагогических работников, кафедр и факультетов.

Ключевые слова: высшее учебное заведение, рейтинговая модель, объекты рейтингового оценивания, адаптивное управление, внутренняя среда.

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RATING PROCEDURES USAGE FOR MANAGEMENT MODEL OF HIGHER EDUCATION INSTITUTION FORMATION

Abstract. *Introduction.* Current task of the higher education institutions system of management improving is to find and develop effective tools to evaluate the quality of education, quality of educational activities, quality of management systems in educational institutions and quality of scientific and academic staff. Improvement efficiency of rating evaluation procedures of complex management objects, which include higher educational institutions, needs deepening the research in the direction of mastering the classification of rating models and development of evaluation tools. *The purpose* of the paper is further development and deepening of approaches to classification of rating models, improvement of the theoretical and methodological foundations and tools for rating evaluation of scientific and academic staff, departments, and schools within the higher education institution (HEI), improving approaches to managing of HEI using comprehensive rating evaluation. *The methodological bases* of research, used in the preparation of this paper, are the methods of theoretical generalization, dialectics and logic, systematic economic analysis.