

МАЙСТРЕНКО

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MODERN ASPECTS OF ASSESSMENTS OF SOCIAL ENTERPRISE
ACTIVITYСУЧАСНІ АСПЕКТИ ОЦІНКИ СТАНУ СОЦІАЛЬНОЇ АКТИВНОСТІ
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В статті проаналізовані типи соціального аспекту діяльності підприємства. Розглянуті система індикаторів та показники оцінки стану соціальної активності підприємства. Запропоновано визначення оцінок соціальної активності щодо питань про вибір партнерів для соціальних проектів.

В статье проанализированы типы социального аспекта деятельности предприятия. Рассмотрены система индикаторов и показателей оценки состояния социальной активности предприятия. Предложено определение оценок социальной активности в вопросах о выборе партнеров для социальных проектов.

The article analyzes the types of social aspects of the enterprise. The system of indicators and performance assessment of social enterprise activity. The definition of social activity assessments on issues of choosing partners for social projects is proposed.

Ключові слова: соціальний аспект, соціальна активність, оцінка соціальної активності

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Keywords: social aspect, social activity, social activity score

INTRODUCTION

Western companies for several years consider the strategy of working with the staff through the prism of social responsibility, ensuring the efficiency and economic benefits of such an approach. It is multi-faceted and includes a number of aspects; the development of corporate culture and ethics to human rights issues and safety, but the most important is that all the declared principles of the enterprise are play a role of a guide to action, really help to strengthen the team, not declarative in nature. In some Ukrainian enterprises the situation is exactly the opposite [2] - everything is written and formally adopted - until the corporate colors of clothing workers, and staff turnover is not reduced.

PURPOSE OF THE WORK

Questions of social activity and performance indicators of its effectiveness have been studied in scientific works of such scholars as Vasylyk S., Weber M., Ehorshyn A., Marcin W., Mayo E., Shihverdiev, A. and others.

METHODS OF RESEARCH

The methodological basis of the work determine the position of the dialectical method of knowledge of economic and social phenomena, processes and criteria in their continuous interrelation and interdependence. Used comparative analysis, factor analysis, balance method.

RESULTS

Experience shows that there is a clear relationship between employee loyalty and the size of his salary. But most experts do not agree with the fact that loyalty just bought; sometimes people move to a new location with a

decrease in wages. Loyalty level is made up of a variety of factors and depends on the sense of personal comfort employee in the organization. That is why social programs aimed at increasing the loyalty must work holistically, not confined to the system of gradual increase in wages.

In modern practice of SR for its effectiveness assessment introduced two types of social activity dimension [3]:

1. According to the level of enterprise activity in the implementation of SR on the base of various forms and directions) (y_a^f):

$$y_a^f = \sum_i h_i \sum_j a_j \quad (1),$$

where is h_i is orientation rank of SR ($i = 1, 2, \dots, n$),

a_j - Rank of the SR activity in a number of interventions according to diversity ($j = 1, 2, \dots, m$).

2. According to the level of capital intensity of social adjustment measures based on the total value or proportion of the costs per employee in the enterprise (y_a^k):

$$y_a^k = \sum l_i k_i = \sum l_i q_i n_i \text{ [unit value]} \quad (2),$$

where $k_i = q_i n_i$ - capital intensity of the social responsibility focus;

q_i - sought value of the social responsibility costs of enterprise;

n_i – The number of workers on the i -th direction;

l_i – Index of the orientation.

Another form of the index method applying provides general assessment of the enterprise social activity condition.

The indicator system according to which evaluation is calculating, based on the tax and statistical reports which are presented by enterprises. It includes the following groups of indicators [1]:

- indicators of the current condition of enterprise (no debt payment of wages taxes, compliance with labor laws in the area of environmental protection);

- indicators that characterize the enterprise as a stable system (sales of products (services, work), labor productivity, taxes, mandatory fees, labor disputes);

- indicators that reflect the enterprise's activities in the social sphere;

- indicators that reflect the interaction of the enterprise with unions, business associations, labor groups.

The definition of social activity assessments are due to the need of the organization in relation problem of choosing partners for social projects. In determining social activity in every direction (except for calculated values) indicators proposed to take into account their relative importance, which determine the coefficients established specifically designed to differentiate the impact of this indicator for the total score (Table 1- 4) [4, 5]. The coefficients determined by an expert. The higher the ratio, the greater the effect is the figure for the final assessment. The value of the free parameter that is rewarded is determined by summing them in each direction. Final assessment in the performance of the procedure can be adjusted by the panel of not more than 30% of the settlement.

Table 1

The list of indicators used to the social work effectiveness assessment in direction "Wages and social benefits"

Indicator	Indicator formula	Coefficient
The growth rate of labor costs in total costs of production and sale (work, services)	The wage fund, referred to the cost of production and sale (work, services) in the current year / The wage fund, referred to the cost of production and sale (work, services) in the previous year	10
Correlation of the value growth rate of average gross wage and the rate of growth of volume of sales (works, services)	The growth rate of average wages charged in the current year / growth rate of average wages charged in the previous year	3
The growth rate of welfare payments per worker	Welfare payments per worker this year / welfare payments per worker in the previous year	4
The growth rate for additional social benefits in per worker	Payments for additional social guarantees per worker this year / Payment for additional social guarantees per worker in the previous year	10

Table 2

The list of indicators used to assess the effectiveness of social work in "personal development"

Indicator	Indicator formula	Coefficient
The growth rate of the part of workers who improved their qualifications and retrained staff in the average number of employees	The part of workers who improved their qualifications and retrained staff in the current year / The part of workers who improved their qualifications and retrained staff in the previous year	4
The growth rate of expenses for training and professional development per worker	The cost for training and professional development per worker this year / The cost for training and professional development per worker in the previous year	5

Table 3

Health and Safety

Indicator	Indicator formula	Coefficient
The rate of growth of the costs on measures to improve working conditions per worker	The costs of measures to improve health and safety conditions in the current year / costs of measures to improve health and safety conditions in the previous year	10
The growth in medical costs per worker	Medical costs per worker per year / Medical costs per worker in the previous year	5
Part of injured during the work process the total number of employees, %	The number of victims in accidents during production process / average number of employees 100%	-10
Dynamics of costs on health resort treatment	The costs of health resort treatment in the current year / The costs of health resort treatment in the previous year	8
Dynamics of costs on sports and recreational activities	The cost of sports and recreational activities in the current year / costs of sports and recreational activities in the previous year	7

Table 4

The implementation of social programs

Indicator	Indicator formula	Coefficient
The growth rate of costs on social programs for own workers	Costs on social programs for own workers this year / costs of social programs for own employees in the previous year	10
Dynamics of costs on social programs for own workers	(The cost of social programs in the current year / profit for the current year) / (The costs on social programs in the previous year / Profit of previous year)	10
Dynamics of costs on environmental protection in relation to profits	(Costs of organizing save for environment production process and construction of treatment plants this year / profit for the current year) / (costs of organizing save for environment production process and the construction of treatment facilities in the previous year / Profit previous year)	5

Dynamics of the proposed dimensions of social activity of enterprise enables to perform its analysis (growth causes changes) in relation to the income of the enterprise.

Conclusion: International experience shows that social programs, the implementation of which involved employees of enterprise can be an important additional tool of personnel policy, by which management can positively affect every employee, developing and securing it in the enterprise.

CONCLUSIONS

To continue vivid and concise definition of the concept of corporate culture as social glue, the social programs become a major component of these unique corporate funds. The effective social programs do not spend money of enterprise which makes it a profitable enterprise by attracting and retaining the best professionals.

Implementation of an effective social policy in practice will improve the efficiency of the financial institution of social support; which will contribute to the development of social programs.

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