MAIN METHODS OF QUALITATIVE ASSESSMENT OF SOCIAL RESPONSIBILITY

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Abstract. The algorithm for the qualitative assessment of social responsibility is not an easy problem to solve, because the process of assessment of the social phenomena is complicated. However we can estimate the enterprise performance and compare them to desirable. Using the method of expert evaluations, we can create a system of norms and rules to the process of applying the quality assessment for the corporate social responsibility. It could change the understanding of idea and conception of social responsibility and be important for solving some social responsibility problems, such as implementation of social responsibility in enterprises of non-developed countries as Ukraine.

Keywords: social responsibility, quality assessment, social responsibility rating, business social responsibility, corporate social responsibility, concept of social responsibility, social problems.

Introduction
In recent years, many scientific works were devoted to social responsibility.

In this works, the solutions of theoretical questions in the area of social responsibility were considered. It concerns:

- social responsibility definitions;
- understanding by business and government;
- genesis of SR in Ukraine;
- role of companies in the modernization of the economy;
- advantages of implementing the principles of business social responsibility;
- practical applications of socially responsible business as a tool for risk management;
- assessment of the level and results of social responsibility, the national standard creation, etc (Maistrenko, 2015).

Number of scientific publications in the field of socially responsible business is increasing every year.

A big step in acquiring the official status of the standard in the area of social responsibility was the creation of a legal framework in this area (GRI, ISO 26000). In this regard, the study of methodological approaches to assessing the level of SR is a modern and actual.

Performance indicators and social responsibility ratings represent the level of social activity of the enterprise within the accepted evaluation system. Any evaluation system of business social responsibility represents as the correlation of the basic principles of social responsibility in the separate corporations, industry, or region and the determination of indicator system, reflecting the nature of the changes in the business social orientation. Also for qualitative assessment techniques the relationship with stakeholders, rating information that characterizes the processes occurring in an enterprise directly related to the formation and implementation of the policies of social responsibility, take into account.

During drawing up the rating assessment the complex influence of the enterprise as a system on the environment and society are taken into account, but not as separate one-off events that demonstrate the enterprise social responsibility.

According to the assessment results of the enterprise social responsibility level the rating scale is used. This rating scale takes into account the general parameters of the environment and has 5 classes of corporate social responsibility rating: low, satisfactory, acceptable, high, and highest (Shihverdiev and Seryakov, 2008).

The major component of the enterprise social responsibility rating assessment is keeping the current activities of the business, not just the activities of the corporate social responsibility program. Assessment
methodology, which is used by the business, in the area of terminology is based on the international standard ISO 26000 (Shihverdiev and Seryakov, 2008).

Results

Expanding the range of stakeholders in the evaluation of CSR helps, in our opinion, to complete the relationship characterization between the stakeholders and predict activity in the direction of increasing loyalty with them. There are many different groups of stakeholders. But only two groups of influence are considered: interaction with the user and interaction with society. If a methodology of social responsibility of the stakeholders assessing is included, the number of analyzed groups need to be expanded. We believe that during the level of social responsibility assessing is necessary to assess the internal interference (managers, shareholders, staff, trade unions) the same as external stakeholders (suppliers, competitors, authorities, potential investors, customers, local communities and non-governmental organizations).

The strong point of this method, in our opinion, is that for the formation of the final social responsibility rating assessment of enterprise the stress factors system is applied, as well as support factors system, which are included in the social impact assessment. This shows that human capital closely interacts with the organizational culture and the social responsibility of the enterprise.

This method is interesting because in addition to the qualitative and quantitative indicators in social responsibility level assessing, evaluation of the relationships with stakeholders is used. “Stress-factors" and "supporting factors" are used as qualitative indicators, but consolidation of quantitative indicators in two groups, in our opinion, complicates the analysis and selection of alternatives after evaluation.

Another approach of social audits to the social responsibility evaluation of the enterprise proposed to carry out in 2 stages:

This approach is intended to include business social responsibility in the area of social audit. The merit of this method is that to assessments the information that is published by the organization in the press is used. This facilitates the evaluation procedure at the stage of information gathering. Also it forms the need for publication of the annual report on the financial and economic activities results, and report on environmental and social performance accordance to international standards, at the level of corporate culture. However, there are some difficulties that can cause inability to widespread use of this method:
- these international standards should be adapted to the conditions of Ukrainian realities;
- it takes time to make the norm the publication of the non-financial reports for Ukrainian companies.

The strong point of this method, in our opinion, is that quantitative indicators are defined by international standards of reporting. However, this method may be completed by the directions in the area of SR, according to present international standard ISO 26000 and to standard stakeholder engagement AA 1000 SES.

Achieve a high level of methods objectivity and universality is possible by the complexity of social responsibility indicators (both quantitative (settlement) and qualitative (expert), which are used for analysis and ratings drawing up in future) evaluation.

Discussion

Explore many works of famous scientists we can note that the concept of social responsibility is still not fully studied as well as the algorithm of qualitative assessment of social responsibility. In the article was proposed the preferable method of qualitative assessment of social responsibility.

Analyzing the evaluation results, it is possible to observe the level of business social responsibility in the dynamics, using data for a certain period of time, or to compare the rating results with results of competitors and leaders of the rating. In our opinion, the visibility and openness in process of rating formation should contribute to the development of business social responsibility. This method is easy to implement in company’s activity and make a qualitative social responsibility assessment as often as company needs it. There can be new researches in area of social responsibility because it’s unexplored area of business, but very important for future of company, in case if company’s aim is long-term profit, not getting a big profit in a short period of time.
References


