

Fig. 2. In the third step

We believe that this system can be successfully mastered by individual entrepreneurs who do not have special economic and accounting education.

Nowadays, every entrepreneur your accounting and tax accounting is an automated form of «1C» or «IP Accounting», he can choose himself – whether to keep records in electronic form or on paper. Mandatory requirements for individual entrepreneurs about bookkeeping is in electronic form no. In particular, especially accounting for individual entrepreneurs operating under the simplified system, painted in the order of the Minister of Finance of the Republic of Kazakhstan dated June 21, 2007 № 218 «On approval of the National Financial Reporting Standard number 1 (NFRS 1)».

Also on the System «5SIS» we offer two options for document management for individual entrepreneurs.

According to a first embodiment of individual entrepreneurs offer the following document, which consists of 10 units (1 book and 9 statements):

- 1) The book of income for SP
- 2) Registers (9 kinds of statements) accounting (the list specified in the standard):
 - B-1 statement for accounting of funds.
 - Statement B-2 on inventory.
 - Statement B-5 accounting settlements with buyers and customers.
 - Statement B-6 accounting of payments to suppliers.
 - B-7 statement on accounting wages.
 - In the statement of 9 – accounting of biological assets.
 - In the statement of 10 accounting movement of fixed assets and intangible assets.
 - Statement Q-11 on accounting for depreciation of fixed assets and intangible assets.
 - A summary statement of B-13.

In the second embodiment, individual entrepreneurs who work on generally established regime, should enjoy a full accounting.

For these entrepreneurs system «5SIS» we offer the following document, which consists of five groups:

1. Source documents.
2. Journal of operations.
3. Cash – negotiable statement.
4. Balance sheet (1, 2, 3, 4 form with an explanatory note).
5. Tax returns.

Note that the use of Atyrau entrepreneurs documentation the second embodiment for the last 10 years, gives excellent results.

Thus, the development of small and medium-sized businesses have always been a priority in Kazakhstan. And now the Government of the country developed regulations or legislation for the grant and protection of common interests and the interests of each of a small and medium-sized businesses, providing the most favorable conditions for business development.

But often, the entrepreneur is difficult to find information on their own, and even more difficult to understand it. Changing legislation, the terms of trade, the rates of duties and taxes, increased requirements for compliance with labor and environmental protection, etc.

We hope that the use of this system «5SIS» will help many entrepreneurs.

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MANAGER OF CORPORATE SOCIAL RESPONSIBILITY: INSTITUTIONALIZATION AND PROFESSIONAL COMPETENCE

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The research manager for the institutionalization of corporate social responsibility (CSR) in countries with «transition» economies. Grounded components and stages of competence CSR manager. The basic professional competence CSR manager.

Transformation of relationships between government, business, and social sector go on in «transitive» economies of CIS countries. While large, especially city-forming enterprises carried out not only productive, but also social function, maintained social infrastructure, polyclinics, kindergartens, clubs, libraries, sport schools, etc. in times of planning economy, the society still expect enterprises (regardless of property form) will take responsibility for everything that goes on in their location in terms of transiting towards market economy [5]. Besides, more and more companies aim

to support their socially-responsible image nowadays. As Western experience shows, a company's reputation depends not only on its profit, but also on its activity in social and ecological area today. Therefore, the strategy of corporate social responsibility (CSR) has become key element of modern corporate management and obtains wider spread in CIS business areal.

The history of active CSR practice development in CIS, in our opinion, began in 2004–2005 due to expansion of corporate technical-scientific complex management and also actions of European Commission and specialized international organizations (Global agreement of UN, CSR Europe, etc). The period of accumulating corporate CSR experience, defining directions and scales of social investments, mastering world practices, and developing specific approaches has been going on up to modern days.

On the one hand, in market conditions enterprises pay their taxes that should be transformed into social services by the government, and, on the other hand, they adopt social responsibilities within strategies of CSR, volume of which is defined by owners. However, carrying out significant social obligations draws resources, it decreases a company's competitiveness of domestic companies at the world market [5]. Thus arises demand for specialists who are able to manage new directions of activity for CIS companies that implement CSR and work will all interested groups in coordinating their expectations and basic problems of business.

Head of the Center of corporate social responsibility of Business-University MIRBIS (Russia), Svetlana Gerasimova provides data of consulting company TRIOLIT Executive Search on the developing practical interest towards CSR managers and selecting social managers [2].

In 2006–2007 interest towards CSR area increases. While CSR managers have not been wanted earlier, nowadays HR agencies display positions for specialist as: PR director of foreign branch office of a holding; manager of coordinating corporate relations; deputy head of corporate relations department; head of department of relations with legal agencies; head of managing personnel and regional programmes; manager of ecological safety programmes.

The demand for CSR managers has decreased and shutting down non-profile programmes has been registered due to the crisis in 2008–2009. However, significance of CSR projects' efficiency increases among companies, therefore, candidates of highest qualification are required: head of corporate charity fund; CSR program manager; head of division of personnel management; project supervisor of social policy department; head of external relations department (GR); head of managing operations with regional legal bodies.

In 2010 number of applications from HR agencies' clients for CSR managers remained insignificant. Mainly, head managers of projects «Personnel

reserve» and international PR-projects are wanted. However, a stable growth in demands for CSR managers has been observed in 2011–2012.

Nowadays this sector of labour market is not developed significantly in countries of CIS. Analysis of organization structures of Ukraine enterprises has shown that position of CSR managers exist only in several dozens of the largest companies, for example, «Pharmak», SKM, «Kiyevstar», «1 + 1 media», Ernst and Young, etc. [6–9].

At the same time, employers are not ready to accept specialist with no experience for this position. Thus, head of PR-service of company group «1 + 1» Svetlana Pevlitskaya says: «We have opened position of CSR manager in the end of August and closed it in the end of November, which is too long, since normally we close positions within two or three weeks [6]» About 200 resumes have been received during this period, and short-list included only 4–5 persons who had worked in large international enterprises, where CSR practices are ordered from HQ, and had a definite idea on principles of CSR work.

Growth in demand for professional managers of corporate social responsibility in Ukraine requires the quickest establishment of their training. Employers are even ready to invest into further CSR training of their employees and account such expenses in their budget [6].

Company group «System Capital Management» (SCM) initiated the process of introducing discipline «Corporate social responsibility» into educational programmes of institutions in 2009 [5]. Therefore, ministry of education and science of Ukraine (MESU) has ordered special operational group to develop a program for a new course «Corporate social responsibility» (CSR) for various circles of training as well as a complete set of methodical textbooks. MESU has recommended to introduce this academic course into educational plans of training specialists on courses «Economy and entrepreneurship» and «Management and administration».

The course program has been developed for future bachelors in economy and management as well as engineers (on initiative of National technical university of Ukraine «Kiev polytechnical institute») and presented on the 6th of November 2010 within the council, organized by the network of UN Global agreement in Ukraine and Ukraine Association of developing management and business-education (UADMBE). Coorganisers of the measure are economic faculty of Kiev national university of Taras Shvchenko, National university «Kiyev-Mogilyanskaya academy», Scientific-methodical commission of economy and administrating classical universities of Ministry of education and science of Ukraine [1].

Network «CSR in education» that has embraced 22 universities, has been created on initiative of the center «CSR development in Ukraine»

and UADMBE with support of MESU, companies SKM and GA of UN gradually in 2009–2010 [8]. Over 60 institutions of Ukraine have started to teach CSR discipline during the latest four years.

Although disciplines of CSR have already been adopted by Ukraine institutions, operating specialist are forced to search ways to receive and confirm their knowledge. Therefore, Business Academy of CSR (CSR Academy) was founded in November 2012. It is a partner project of editorial office «Economika» (Economika Communication hub) and center «CSR development in Ukraine», the first business school in field of corporate social responsibility and stable development in CIS [8–9]. Professional course on specialty of CSR manager (stable development manager) can be taken up on full- and part-time basis in 5 months in CSR Academy. According to organizers, such special course can be especially interesting for the whole business society: managers of PR, HR, GR, preservation of environment, protection of labour, employees of charity funds, coordinators of social and ecological programmes who can improve their qualification.

In 2012 University of economy and legal right «KROK» joined the global network (GD UN) on CSR, and National Classifier of Ukraine professions was enriched with three new specialties: «administrating manager on corporate social responsibility», «auditor of social work», «expert of social responsibility». And, since 2013 training masters on the program «Corporate social responsibility» was started for the first time in Ukraine in the university KROK: students, training on specialty «Administrative management» receive two qualifications – «Manager of administrative operations» and «Manager of corporate social responsibility» [6, 8].

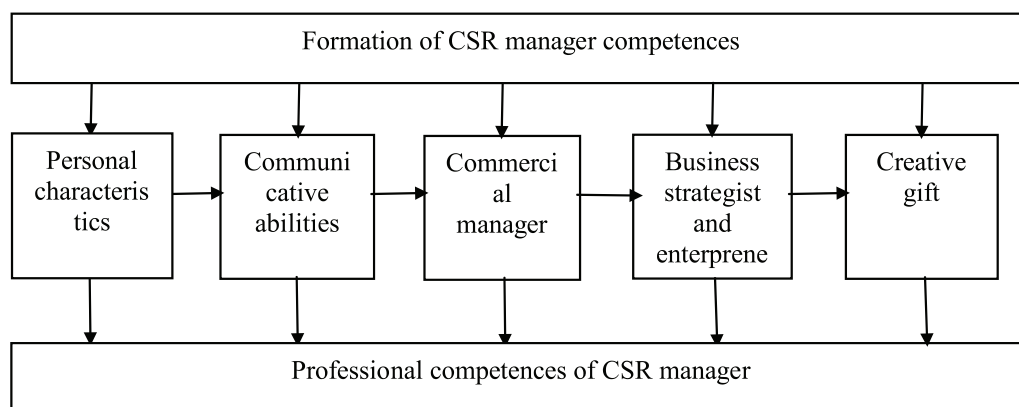
Modern stage of institutionalizing social responsibility in Ukraine is described by the fact that MESU

introduced normative (obligatory) social-human scientific discipline «Social responsibility» for masters in management, economy, and entrepreneurship in 2013. The course program includes topics on forming fundamental knowledge on theory and practice among students as well as professional competences on basic directions of social responsibility [4].

Of course, eight to ten years will pass before the market is filled with graduates, but such approach will allow us to receive trained professionals in field of CSR at Ukraine market, and not trust such a great responsibility to specialist of different specialties.

At the same time, as outlines Head of the Center of corporate social responsibility of PricewaterhouseCoopers of High School of Management of St. Petersburg state university Yuriy Blagov, «... structure of the basic CSR course for bachelors and masters of management, as well as MBA program attendants is pretty similar in Russia and the rest of the world. The main objective of the course is to present the idea of CSR as a system, in other words, give the definition of corporate responsibility, explain a manager's part as one of a person who makes ethical and socially-significant decisions, point out organizational possibilities of managing corporate social activity at both state and global levels. In this case we can account on deep realization of CSR part in business and society» [7].

In our opinion, «manager of corporate social responsibility» (CSR manager) is a complex profession that requires not only a wide range of knowledge and competences, such as skills to form social dialogue and partnership, manage personnel and quality of products/services, understand a specific productive process, problems of non-financial report, etc., but also possess initially high moral qualities and an urge to «make the world better» as well as creative skills (Figure).



Algorithm of forming competences of corporate social responsibility manager

The presented algorithm of forming competence of CSR manager (Figure) is the basis of developing key professional competence – carrying out profes-

sional duties by CSR manager, a deep knowledge of theory and creative transformation of the accumulated practical experience of social responsibility.

According to experts in CSR, GR, HR, and PR [1, 6, 8, 10], as well as CSR practitioners of Ukraine companies [2, 3, 5], analyzing training programmes of the course «Social responsibility» [4, 7, 9], has made it possible to define basic requirements towards CSR manager.

First of all, candidates for a position of CSR manager must respond not only to general requirements (Figure), such as: good basic education, ana-

lytic way of thinking, communicativeness, a skill to work in team, orientation towards economic, ecological, and social result, urge for professional growth and continuous self-development, etc., but also possess overall knowledge in the area of social responsibility.

The complex of such skills and knowledge includes competences, presented in Table in separate blocks.

Key professional competences (functional duties) of corporate social responsibility manager

Direction blocks	Knowledge	Skills
CSR strategies	Concept of stable development; global, regional, and national initiatives in CSR; international, European, and national law in CSR; worldwide and national CSR ratings	Developing, renewing, and maintaining policy of a company in the area of stable development; developing CSR strategy; developing technologies of integrating CSR into business-strategy of a company; maintaining CSR budget; efficiency of CSR projects; CSR monitoring
CSR programmes	Models of managing CSR, introducing CSR practices into the area of personnel management, decrease in ecological impact, increase in efficiency of social costs, promoting principles of CSR and ethical business practices, business-practices of fighting corruption, principles of interacting with local societies	Developing and realizing social programmes, corporate charity, ecology and industrial safety, involving employees through corporate volunteer service, private operational practices, responsible interactions with suppliers, socially-ethical marketing, programmes of personnel development / decrease in staff deficit, personnel health and safety
Relations with stakeholders	Developing map of stakeholders, international policies and practices of interacting with stakeholders	Corporate policies and practices of interacting with stakeholders, collaboration and dialogue with stakeholders (forming constructive relations in terms of CSR); developing and realizing development projects at local and national level
PR-CSR	Preparing information and declaring social responsibility, presenting CSR as a specific advantage, increase in clearness of a company's activity	Introducing communicative program on CSR, internal consultation of employees, reputation management, coordinating social responsibility of departments and channels, interacting with national and international profile institutions, CSR communications through social networks
Social reports	International standards of CSR, standards and training non-financial reports	Introducing social (non-financial) reports, training and promoting CSR reports, composing integrated reports

Secondly, developing corporate strategy of social responsibility at the basis of stable development that implies that a company does not only put effort into its own development, but also considers interests of various involved parties. In our opinion, it is reasonable to refer to major international standards in CSR area in this case: Global agreement (GA) of UN (Global Compact), GRI (Global Reporting Initiative), SA 8000 (Social Accountability International's), ISO 14000 (International Standarts Organization), AA 1000 (AccountAbility).

Using the most complete and newest international standard ISO 26000:2010 «Managing social responsibility» has a special significance [10]. ISO

26000:2010 aims for preserving the seven principles of modern social responsibility: accountability, clarity, ethical behavior, maintaining international norms of behavior, securing human rights. Also, the standard indicates and explains basic topics of social responsibility that include 7 points as well: organizational management, reliable business practices, human rights, environment, labour practices, participation in life of societies and their development, problems, linked to consumers.

Thus, corporate social responsibility becomes a key factor of modern corporate management, but carrying out significant socially-responsible obligations draws resources, and it decreases

competitiveness of our domestic companies at global market. Therefore, in order to adapt corporate management to international standards, position of corporate social responsibility manager is introduced into leading companies of CIS countries.

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THEORETICAL ASPECTS OF ECONOMIC POWER

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«XIX century was an industrial century, XX century was a management century, XXI century will be the century of the economic power» [1]. Power is one of the problems of economics, especially of management theory. Power is required for the connection of management and functional activities; integration of work departments in order to meet the market demand and control. The problem of power in economic science is considered in two directions. In economic theory, as Dementiev writes, controversial relation to the problem of power appeared. On the one side, there are economists, who include the power into the economic analysis subject and consider it as the factor, which

affect the important influence to the economic life of society. On the other side, the economic concepts, which deny the significance of the concept of «power» for the economic analysis [2]. In the opinion of A. Movsesian and A. Liebman theory of economic power generates two main directions. Some researchers have focused their attention on the influence of power factor for the efficiency of the economy. Others believe that economic power is the subject of economic theory [3].

Recently, the works of researchers such as Galbraith J.K., Ledyayev V.G., Gugnayak V.Y., Oycken V., Takata Y., Toffler A., Perry F., Dementiev V.V., Movsesian A.G., Liebman A.M. and etc. who studied the economic problems of power, are devoted to the problem of economic power. Most of them point out to the insufficient attention to the study the problem of power.

In Kazakhstan the study of economic power is connected with works of Kubaev K.E. In his opinion, insufficient development of theory of the economic power is explained not by the ignorance of this problem by the economists, but by the non-recognition or misunderstanding of what the problem is outside the scope of research, that it is already relatively independent scientific discipline – the theory of economic systems in the broadest sense, and management theory, in a narrow understanding of the problem.

Different theories and schools consider and estimate the role and importance of power in the economic and social life. In classical political economy there is no problem of the economic power in the economic life. Galbraith J.K explains the reason for the absence of the economic power in the classics' works by the following way: «for a long time, the authors of formal economic studies believed that those who are related to economic activities do not have any significant power ...» [4].

Since the power is one of the most important social institutions, the problem of power causes the particular interest in the traditional institutional theory. Systematic explanation of the phenomenon of power in economic life is shown in the works of Dementiev V. Describing the nature of power as a ratio that generates power from the world of social relations, Dementiev claimed that it is an interaction between agents in which the agent A (the subject of power) forces to bear the costs in favor of agent B (the object of power) ... The scope and reasonable form of issues of submission which the object of power is ready to carry in favor of its subject, describes the power measure of Agent A over Agent B [5].

The problem of power is investigated in the theory of management. At the organization level in the theory of management the power is defined as the ability to influence on the behavior of people in the process of making business. And this power is divided into the power, which has the personal basis and the power, which has an organizational basis. The basis of power in the organization