

ISSN (Print) 2709-3077
ISSN (Online) 2709-3085
Индексі 75686



**ИННОВАЦИЯЛЫҚ
ЕУАЗІЯ
УНИВЕРСИТЕТІНІҢ
ХАБАРШЫСЫ**

*1998 жылдан бастап шығарыды
Жылына 4 рет шығады*

*Құрылтайшы –
«Иновациялық Еуразия
университеті» ЖШС*

**ВЕСТНИК
ИННОВАЦИОННОГО
ЕВРАЗИЙСКОГО
УНИВЕРСИТЕТА**

*Издаётся с 1998 года
Выходит 4 раза в год*

*Учредитель –
ТОО «Иновационный
Евразийский университет»*

**BULLETIN
OF THE INNOVATIVE UNIVERSITY OF EURASIA**

*Founded in 1998
Published 4 times a year*

*Founder –
Innovative University of Eurasia LLP*

№ 1 (89) / 2023

*Қаңтар-ақпан-наурыз
31 наурыз 2023 ж.
Январь-февраль-март
31 марта 2023 г.
January-february-march
31 march 2023*

*г.Павлодар, 2023
Pavlodar c., 2023*

МАЗМҰНЫ. СОДЕРЖАНИЕ

ПЕДАГОГИКА ЖӘНЕ ПСИХОЛОГИЯ ПЕДАГОГИКА И ПСИХОЛОГИЯ

Аусилова Н.М., Плескачев Д.В., Кусайнова У.Б., Дауренова А.А.	
Учебные стратегии и дизайн курсов для онлайн-преподавания инженерных наук	12
Аяған Е.С., Аналбекова К.Т.	
Педагогикалық қарым-қатынастағы толеранттық.....	20
Prokopets E.V.	
The model of formation of cognitive independence of students when using electronic textbooks in teaching	30
Семенова Л.А., Какимова А.С.	
Особенности коррекционной работы по повышению успеваемости у младших школьников.....	37
Хасанова А.Ж., Абитова Г.Т.	
Мектеп жасына дейінгі ересек балалардың ойын әрекетіндегі ерте кәсіптік бағдарлау	44
Мақала авторлары туралы ақпарат. Сведения об авторах статей	51

ЭКОНОМИКАЛЫҚ ҒЫЛЫМДАР ЭКОНОМИЧЕСКИЕ НАУКИ

Арынова Z.A., Deborah De Moortel	
Foreign and domestic practice of implementing the principles of socially responsible business.....	53
Бекниязова Г.И.	
Экономикалық үрдістер және шет тілдері: өзара әрекеттесу нәтижелері.....	64
Беспалый С.В., Кашук Л.И.	
Системы управления защитой окружающей среды: международные модели и опыт Казахстана	74
Buka S.A.	
New tendencies in the digital transformation of the world economy	88
Стародубцева Е.Л.	
Оценка эффективности управления кредитными операциями как фактор развития банковской деятельности.....	99
Stecenko I.P.	
The essence of innovation and the innovation process in retrospect and in modern conditions: international aspect	111
Мақала авторлары туралы ақпарат. Сведения об авторах статей	122

ҚҰҚЫҚ ПРАВО

Жетписов С.К., Сабекова Г.Д., Пьянзин М.В.	
Право на образование как составляющая эффективного развития правовой культуры	123
Мақала авторлары туралы ақпарат. Сведения об авторах статей	133

ТЕХНИКАЛЫҚ ҒЫЛЫМДАР ЖӘНЕ ТЕХНОЛОГИЯЛАР ТЕХНИЧЕСКИЕ НАУКИ И ТЕХНОЛОГИИ

Дёмина Н.Ф., Немцов А.А.	
Автоматизированный опрыскиватель для обработки сельскохозяйственных культур.....	134
Мазина Ю.И., Камзина Н.Е., Степанюгина А.И.	
Факторы использования современных синтетических материалов для создания объектов дизайна	144

ЭКОНОМИКАЛЫҚ ҒЫЛЫМДАР

UDC 316.422.42
МРНТИ 06.81.23

DOI: <https://doi.org/10.37788/2023-1/53-63>

Z.A. Arynova^{1*}, Deborah De Moortel²

¹Innovative University of Eurasia, Kazakhstan

²Vrije Universiteit Brussel, Belgium

*(e-mail: zaryn24@mail.ru)

**Foreign and domestic practice of implementing the principles
of socially responsible business**

Abstract

Main problem: in Kazakhstan, it is urgent to develop measures aimed at introduction and promotion of Corporate Social Responsibility (CSR) at all levels of Kazakh society, in order to strengthen sustainability of socio-economic development, active participation of business in social modernization and human capital development. In this regard, there is problem of forming effective mechanism of social responsibility, as well as the implementation of principles of corporate social responsibility in management practice of domestic companies.

Purpose: this study aims to determine the main stages of the development of CSR in business in Kazakhstan in the specific context the domestic business sector.

Methods: methods of systematic, comparative and statistical analysis and of expert assessments were used. Expert survey, document analysis, secondary analysis of sociological research, case study method were used as empirical research methods. The analysis of documents was performed to study the legislative and regulatory frameworks that determine practices of implementing interaction between business and government in modern states. To identify and characterize models of CSR implementation, method of secondary data from a number of foreign comparative studies was applied. Case study method allowed identifying empirical cases of effective implementation of mechanisms of social public-private partnership in field of social investments by domestic business structures.

Results and their significance: in the article, based on study of domestic and foreign experience, mechanism of interaction between business and government in solving problems of regional economic systems was considered. Main stages of evolution of CSR practices in Kazakhstan were identified and characterized, structural (subjects, institutions) and regulatory (legislation, strategies, programs, standards) components of interaction between business and government in solving problems of region in modern conditions are established. In addition, main differences between domestic CSR system and European model are considered, general characteristics of which are given in article.

Keywords: business, charity, government, company, corporate social responsibility, social partnership, social projects.

Introduction

One of the most discussed topics in the business world today is the concept and idea of corporate social responsibility (CSR), the development of which has come a long way and is gaining public recognition all over the world.

This is due both to the increasing role of business in the development of society, and to the growing demand for openness of the business environment.

Business success is possible only with constant interaction with the external environment, including public authorities, and more and more companies recognize the need to actively implement the idea of CSR. Moreover, if in the past the good intentions and personal altruism of an entrepreneur were considered as the main motivation for the socialization of business, today many entrepreneurs believe that social participation can benefit their business and at the same time improve the image of the company in the eyes of the public, strengthen relations with the authorities and improve interaction with the target market.

The domestic model of social responsibility has a strong political component, and the main interactions in the field of CSR occur in line with the «power of business». CSR in Kazakhstan is based on informal and often opaque rules of interaction between the state and large companies. At the same time, the institutionalization of relations in the interaction of government and business and the transition from negotiations to mutually beneficial partnership is already taking place, so far mainly at the regional level.

The experience of domestic entrepreneurs and companies shows that social responsibility not only improves their image, but also contributes to the development of the enterprise and business promotion. And as global practice shows, socially responsible companies can increase sales, strengthen the position of brands in the market, increase their own investment attractiveness and even reduce the cost of production.

Summarizing the experience of Kazakhstani companies in the field of social responsibility, it becomes clear that there are three approaches to CSR: pragmatic, «Soviet» and charity-oriented. Quite popular is the understanding of «social responsibility», which is often an informal social obligation of domestic companies, as a synonym for «philanthropy».

Materials and methods

The study of the problem of social responsibility of business is in an interdisciplinary subject field, covering various studies of representatives of domestic and foreign science.

Mainly foreign researchers have made significant contributions to the development of the theory and practice of CSR. For domestic researchers, the issue of CSR is relatively new and, therefore, at this stage there is no systematic knowledge base on the socially responsible behavior of corporate structures in Kazakhstan and no unified approach to the concept of corporate social responsibility itself or standards for socially responsible behavior in Kazakhstan businesses.

The issues of social responsibility of business, social ethics and social corporate programs are considered in the works of such foreign scientists as M.Friedman, F. Herzberg, I. Ansoff, D.Kotler, D.Mooney, E.Mayo, M.Mescon, V.Ouchi, L.Urvik, A.Fayol, T.Peters, F.Khedouri, etc.

Among Russian researchers, I would like to mention the works of A.M.Babich, E.V. Belkin, V.N. Bobkov, I.N.Myslyaeva, V.I. Pantin, Yu.Yu. Petrunin, H.H.Nabieva, H.H. Krupina, A.A.Derevyanchenko, I.Y.Belyaeva, N.A.Krichevsky, S.F.Goncharov, A.A.Neschadin and others.

Among domestic scientists, the most significant contribution to the development of the theory and practice of social responsibility of business was made by U. Baymuratov, P. Isakhova, O. Sabden., A. Toksanova, K. Berentaev, A. Maidyrova, N. Nysambayeva, M. Duzbayeva, N. Tovma, etc.

However, it should be noted that despite the elaboration of certain aspects of the problems of social responsibility of domestic business, it can be acknowledged that the whole complex of existing problems represents disparate areas of study.

Business social responsibility or CSR in the broad sense of the word is a concept reflecting the voluntary decision of companies to participate in improving society and protecting the environment.

According to a number of researchers, socially responsible business is aimed at reducing social tension, improving the quality of life of individuals and social communities, improving the natural environment, achieving personal involvement of business representatives in overcoming social problems and self-management of public life [1].

CSR can be understood as a comprehensive management concept that asserts the principle of socially responsible behavior for the company, its strategic goals and values, as well as the priority of public interests over economic ones (Meffert & Munstermann 2005). According to the modern definition of the European Union, CSR means «the responsibility of enterprises for their impact on society» (EU 2011).

Within the framework of the new strategy of the European Commission, the following definition of the concept of CSR is the practice of doing business in accordance with legislation and internationally recognized standards, which focuses on two main aspects of business and society relations:

- 1) positive contribution of business to economic, environmental and social progress in order to achieve sustainable development;
- 2) preventing the negative impact of business on society and eliminating this impact when it takes place.

The Entrepreneurial Code of the Republic of Kazakhstan interprets the social responsibility of entrepreneurship as a voluntary contribution of business entities to the development of social, environmental and other spheres [2].

It should be noted that after the release in 2010 The international standard ISO 26000 «Guide to Social Responsibility» most experts were unanimous in the opinion that the interpretation of CSR within the framework of this standard is currently the most accurate and complete. Thus, according to the standard, social responsibility refers to the responsibility of an organization for the impact of its decisions and activities on society and the environment through transparent and ethical behavior that:

- promotes sustainable development, including the health and well-being of society;
- takes into account the expectations of stakeholders;
- complies with applicable legislation and is consistent with international standards of conduct;
- introduced throughout the organization [3].

Methods of systematic, comparative and statistical analysis and of expert assessments were used.

Expert survey, document analysis, secondary analysis of sociological research, case study method were used as empirical research methods. The analysis of the documents was aimed at studying the legislative and regulatory frameworks that determine the practices of implementing interaction between business and government in modern states. To identify and characterize the models of corporate social responsibility implementation, the method of secondary data from a number of foreign comparative studies was applied. The case study method allowed to identify empirical cases of effective implementation of mechanisms of social public-private partnership in the field of social investment by domestic business structures, including at the regional level.

Results

CSR is a new emerging institution within which voluntary non-profit activities of the company are carried out, serving the long-term interests of both business and society. Various models of corporate social responsibility have developed in foreign practice

In modern theory and practice, two concepts are confidently gaining ground «business social responsibility» and «corporate social responsibility». CSR and business social responsibility correlate partially and in general. At the same time, CSR is an objective law of the development of the market economy, whereas CSR appears in its true form at the level of the current development of business and society and their interaction [4].

The most effective in a market economy is a business-oriented approach, when business structures use effective economic methods to solve social problems and ensure compliance with realistic corporate interests, priorities of social development and serve as an additional resource for state social policy. The application of such an approach to CSR balances the interests of all parties - the company for profit, society for a more equitable distribution of profits and the state for the stability of the political system.

In the field of CSR, each company is in search of its own balance between business interests, market challenges, public expectations and government requests.

In general, the study of the genesis of the concept of social responsibility of business, the main concepts and interpretations, allows us to conclude that the concept of CSR as a scientific concept has existed for a long time, but it is impossible to talk about a single approach to its definition. There are a number of prevailing trends that determine the development of the main theoretical aspects in the field of CSR, including:

Firstly, CSR is an umbrella concept that combines various approaches and theories, both complementary and contradictory.

Secondly, by far the most popular is the concept of stakeholders, the concept of sustainable development and corporate sustainability.

Thirdly, there is absorption of the CSR concept by a larger concept of sustainable development. At the same time, corporate social responsibility, increasingly rarely considered as a separate direction, acts as a tool for achieving sustainable development goals.

Fourth, the position of opponents and supporters of CSR shows that ultimately both concepts lead to the solution of the same problems: an increase in company profits and an increase in public welfare.

Fifthly, despite the difference in campaigns, the need for business to participate in solving socially significant tasks is common, while this conviction may be based on both ethical motives and the desire to maximize the company's profit.

Discussion

Recently, various forms and methods of interaction between government representatives and the business environment have become widespread in Kazakhstan. As practice shows, this interaction is considered by many companies as part of the corporate governance system and as one of the main elements of corporate strategy. Companies are increasingly considering CSR not just as a moral obligation, but as a management concept that contributes to society's appreciation of the company and, in turn, contributes to sustainable management and the overall success of the company.

In general, there are three stages in the development of domestic corporate social responsibility.

1991-1998 – Restructuring of corporate social infrastructure after privatization.

1999-2002 – Gradual transition from one-time support of individuals and organizations to the financing of targeted programs that form an understanding of corporate social responsibility in the business environment and society as a whole.

2003 – The beginning of the institutionalization of corporate philanthropy, the development of corporations and private foundations, the involvement of non-profit organizations in corporate programs. Corporate social responsibility (CSR) is considered as one of the aspects of sustainable development.

The main initiatives aimed at the development of social responsibility of business in the Republic of Kazakhstan are summarized in table 1.

Table 1 – The main CSR initiatives in the Republic of Kazakhstan

Period	Initiatives
1994	Resolution of the President of the Republic of Kazakhstan «On social partnership in the field of socio-economic and labour relations»
2000	The Law «On Social Partnership in the Republic of Kazakhstan»
2004	The Head of State noted the need to strengthen the state's social protection activities at the opening of the first session of the Parliament of the third convocation
2005	The Head of State noted the need for business to join the developing social partnership at the Second Civil Forum
2005	The Head of State noted the need to elevate socially-oriented business to the rank of a national idea, which finally consolidated the idea of social responsibility of business
2006	The implementation of international standards of social responsibility of business is designated as a priority task
2007	The Head of State in his Message to the People of Kazakhstan noted the need to stimulate the responsibility and interest of the participation of domestic entrepreneurship in the development of the system of science, education and healthcare
2008	A competition on social responsibility of business «Paryz» has been initiated
2011	Creation of a CSR Club by members, which includes representatives of the business sector, non-governmental organizations, universities and international organizations. The Club's mission is to form and develop a CSR culture by promoting and disseminating best practices and standards aimed at developing partnership between the state, business, community and each individual, contributing to the sustainable development of Kazakhstan society.
2013	The study «Corporate Social Responsibility in Kazakhstan: the situation, problems and prospects of development». The SANJ Research Center was commissioned by the EFCA and with the financial support of the Embassy of the Kingdom of the Netherlands in Kazakhstan. The main focus was made on identifying obstacles and prospects for the development of CSR in Kazakhstan, as well as on studying trends in the development of understanding and practices of CSR in Kazakhstani companies.
2013	Approval of the State Standard of the Republic of Kazakhstan «ST RK ISO 26000 - 2011 Guide to Social Responsibility» (International Standard ISO 26000:2010)
2014	Approval of the National Standard «Social Responsibility. Requirements» (CT RK 1352-201)
2015	The concept of CSR of business in Kazakhstan
Note – compiled by the authors	

As can be seen from the table, the need to increase the social responsibility of business is noted today at the highest state level. Moreover, the state is the main generator of corporate social responsibility of business, setting the appropriate requirements. However, in comparison with developed countries, the practice of corporate social responsibility in Kazakhstan is at an early stage of development. While in most foreign countries, the presence of social obligations in companies of any level is a standard requirement for carrying out their activities in the market. At the moment, Kazakhstan's CSR model has not yet been fully formed, while the following areas of interaction between government and business can be distinguished.

The first direction is the so-called «voluntary-compulsory charity», which often acts as a source of additional (voluntary-compulsory) fees from entrepreneurs, which are not normalized and are spent completely uncontrollably.

The second direction is characteristic of single-industry towns, the socio-economic development of which is almost completely dependent on the activities of the city-forming enterprise. Since the regional enterprises of Kazakhstani companies in most cases are such, it can be said that the effectiveness of their production activities directly depends on the quality of interactions with regional stakeholders. The company is primarily interested in improving the reputation of business in the region, the opportunity to promote corporate interests that do not contradict the local community.

The third area of interaction between business and the state is the so-called social partnership, which involves the interaction of the government with business structures and the population.

In Kazakhstan, the process of creating legal foundations and mechanisms for the implementation of interaction between government and business within the framework of social responsibility continues, forms and methods of managing organizations in new conditions are being developed. Certain aspects of social responsibility are legal in nature and are reflected in legislation, including the following:

Provide quality services and products to consumers

1. Financial investment in the creation of formal employment, publicly announcing wages, and developing the skills of employees/
2. Strict compliance with tax, labour, environmental, and other laws and regulations.
3. Business operations in consideration of ethical norms and social expectations.
4. Contributing to the development of society through social contribution activities (alone or in collaboration with other organizations).

However, it should be noted that there are no separate laws regulating CSR in Kazakhstan. At the same time, each of the CSR areas falls fragmented under a certain regulatory legal act. For example, basic human rights, including the rights to free and safe work, rest and labour disputes, are enshrined in the Universal Declaration of Human Rights, the Constitution and the Labour Code of Kazakhstan.

The Tax Code defines economic incentives for business to participate in the development of the social sphere, charity, and hiring people with disabilities. The Environmental Code regulates the use of natural resources and the impact of enterprises on the environment.

The development of social partnership, the conclusion of collective agreements, industry agreements between employers and employees is reflected in the Labour Code of the Republic of Kazakhstan.

Voluntary application of measures of social responsibility of business in the activity of an entrepreneur, through the implementation or participation in the implementation of projects in the social, economic and environmental spheres is presented in the Law on Private Entrepreneurship of the Republic of Kazakhstan.

In 2004, Kazakhstan developed a model Code of corporate Governance. On July 21, 2005, the decision of the Exchange Board of KASE on corporate governance requirements for issuers was adopted. The requirement to have a corporate governance code is included in the Listing Rules of the Kazakhstan Stock Exchange; legal, economic and social bases for consumer protection, as well as measures to provide consumers with safe and high-quality goods (works, services) (the Law «On Consumer Protection»).

The formation of the current legislation and the base of standards in the field of social responsibility was influenced by the provisions of international standards: - OECD Guidelines for Multinational Companies; - 10 Principles of the UN Global Compact; - International Standard on Social Responsibility ISA 8000; - Norms and the Tripartite Declaration of Principles of the International Labour Organization, which relate to multinational corporations and social policy.

In 2005, the state standard of the Republic of Kazakhstan «ST RK 1352-2005. Social responsibility. Requirements» based on the international standard on social responsibility ISO 8000 was stated. In 2011, the State Standard of the Republic of Kazakhstan «ST RK ISO 26000-2011» was approved on the basis of the international standard IC CSR 26000:2011, which recommends considering seven main issues of social responsibility that unite the UN global principles: corporate governance (or organization management); respect for human rights; labour practices; environmental protection; good business practices; consumer interests; community participation and development.

Within the framework of social partnership and the introduction of social responsibility of business, large-scale events are held: Social Partners Forum, Labour Forum, two Forums on social Responsibility of business, the republican campaign «Conclude a collective agreement» and the republican contest «Paryz», an agreement was signed to promote the principles of the UN Global Compact (the Ministry of Labour and Social Protection of the Republic of Kazakhstan, the National Economic Chamber of Kazakhstan «Atameken Union», ENRC, the Union of Commodity Producers and Exporters Kazakhstan).

Also noteworthy is the fact that in Kazakhstan, approaches to the definition of CSR, interpreted differently in the narrow and broad sense of the word, have a certain specificity. Thus, in a narrow sense, corporate social responsibility includes the duties of an enterprise to effectively carry out the functions of creating added value, to fully fulfill socio-ecological and economic obligations established by laws, ethical norms and rules adopted in society.

The interpretation of corporate social responsibility in a narrower sense reflects the obligations of companies to timely pay salaries to employees, pay taxes, comply with legislation in the field of environmental protection, ensure the safety and health of employees, ethical behavior within the framework of existing legislation.

Consequently, the basis for the formation of the system of social responsibility of domestic business is social and labour and related economic and political relations. From this point of view, social responsibility is considered as a method of achieving sustainable development in the region as a whole and at the level of a single company.

Most experts agree that Kazakhstan's CSR model is the closest to the European practice of socially responsible business, which involves the active participation of the state in the regulation of social and labour relations. Just like the European model, the domestic CSR model is focused on three areas of initiative – economy, employment and environmental protection. The main distinguishing characteristics of the Kazakh CSR model from the European one are summarized in table 2.

Table 2 – Comparative analysis of European and Kazakh CSR models

Main Features	European countries	Kazakhstan
Interested parties (stakeholders)	Staff Consumers Community Shareholders	State Owners Staff Consumers.
Stimulating forces of CSR development	Companies Local community Non-governmental organizations State	State (supreme executive power) Companies Local authorities
The role of non-governmental organizations	Significant role Diversity of Non-governmental organizations The real mechanisms of pressure on business as a whole also have a strong influence on public opinion.	Minor role A few To a lesser extent, they are the engines of CSR ideas
Social reporting	Initiative of business structures by business; Wide application of social reporting standards Orientation to all stakeholders (stakeholders)	It is at the initial stage of development It is not perceived as a complete system Its usefulness in the long term has not been evaluated; Orientation to a greater extent on the state and shareholders
Note – compiled by the authors		

In the countries of the European Union, four main CSR models dominate: the Scandinavian, Southern European, continental, or Bismarckian, and the Anglo-Saxon model, or the Beveridge model.

The European CSR model is not open, since the activities of companies that traditionally belong to CSR in the United States and are carried out exclusively on the initiative of business, in Europe, as a rule, are regulated by the state within the framework of various norms, standards and laws.

The open form of corporate CSR assumes such a line of behavior of the corporation, which leads it to realize the need to assume responsibility for solving those issues in which society is interested. The open form of corporate social responsibility usually characterizes voluntary and independently determined lines of behavior, programs and strategies of the corporation on issues that are perceived by the corporation itself or its stakeholders as part of their responsibility to society.

While the hidden form of CSR refers to the official and unofficial institutions of the country through which the responsibility of corporations for public interests is coordinated with corporations or prescribed to them. The hidden form of CSR usually includes those values, norms and rules that often lead to mandatory requirements for corporations in matters that the public, political and economic interests of the country consider reasonable responsibilities of companies.

The dominant role in CSR in European countries is played by the state, and therefore the activities of companies in the direction of implementing CSR strategies are regulated by the state. The business structures are responsible for compulsory health insurance, pensions, and environmental protection [5].

CSR regulation from the point of view of law is carried out at three levels: supranational, national and local. The main principles of CSR are enshrined in such pan-European documents as the Integrated Product Policy, the Ten Principles of the UN Global Compact, the Guidelines of the Organization for Economic Cooperation and Development for Multinational Companies, the ISO 26000 Social Responsibility Standard, the UN Guidelines on Business and Human Rights, the Environmental Management and Audit Scheme.

However, at the same time, despite a significant number of documents regulating CSR activities, many European companies not only fully adhere to their provisions, but also develop CSR programs and projects themselves, most of which are also aimed at solving problems characteristic of these territories: ecology, farming [6].

Recently, there has even been a new term for the European version of CSR, which refers to the corporate ability to respond socially.

A comparative analysis of the American and European models is presented in table 3.

Table 3 – Comparative characteristics of American and European models

The main elements of CSR	USA	European countries
Economic responsibility	Focus on compliance with the advanced principles of corporate governance, decent remuneration and consumer protection.	Legally established labour standards Regulation of overtime work, rules for the production and testing of medicines
Legal responsibility	Low level of legally fixed rules of corporate behavior	In-depth legislation on business rules
Ethical responsibility	Trends in the predominance of local community support	High taxes and a high level of state social protection
Charity	Sponsorship of art, culture and university education	The high tax burden transfers responsibility for financing culture, education, etc. to the state.
Note – compiled by the authors		

The European model is characterized by an active role of the state and is divided into its own submodels, the EU European Commission on CSR plays a significant role in its formation. It provides for the institutionalization of relations with stakeholders; The practice of CSR in European countries has developed in the depths of the welfare state. The European CSR model is focused on turning companies into full members of national communities, and social responsibility strategies into an important resource of European construction [7].

In Kazakhstan, as in other post-Soviet countries, the most common CSR practices are charitable activities, volunteering and sponsorship. This understanding is typical for all stakeholders - business, government agencies and members of the public.

It is worth immediately separating the traditional and modern approach of company management to charity programs. The most frequent recipients of charitable assistance under traditional programs are the following target groups: children and youth (both talented and in need of help), pensioners, war veterans and the disabled. Thus, the assistance provided within the framework of the charity program is intended mainly for vulnerable groups of the population, reducing the risk of poverty and social tension in the regions in which we work. Assistance can be one-time or based on a long-term strategy. The assistance is mainly provided to former employees of the company and their families.

In addition, in domestic companies, the best situation is with the development of CSR strategies, principles and policies, and not with their implementation. In fact, the most serious approach to social responsibility in the republic is taken by large companies - public or private, which are participants in international business relations. CSR has long been a necessary requirement on the global stock exchange. Small and medium-sized businesses in Kazakhstan perceive social responsibility differently: "I pay people wages, produce high-quality products - this is more than enough".

The principles of CSR in Kazakhstan are mainly adhered to by large and medium-sized businesses. The position of small businesses in relation to CSR is summarized in table 4, is diametrically opposite.

Table 4 – The position of the business of the Republic of Kazakhstan regarding the principles of corporate social responsibility

Small business	Medium and large businesses
The state should solve social issues by itself	The state needs to stimulate business to actively implement CSR principles
Business should not be involved in solving social problems	Business should be actively involved in solving social problems
The civil sector can't solve anything	The civil sector should actively work with business
Note – compiled by the authors	

In the Pavlodar region, corporate social responsibility as a separate line of activity is singled out and positioned mainly by large system-forming enterprises of the region, which reflects the general republican trend. This is evidenced by the results of the analysis of the websites of industrial enterprises.

The analysis was carried out to reflect the main principles of CSR on the official websites of enterprises. At the same time, it was estimated:

1) The presence of separate tabs «corporate social responsibility», «social responsibility», «social policy», «sustainable development» and other formulations indicating the company's activities in the field of CSR;

2) Completeness and degree of representation of the main activities in the field of CSR, as well as own initiatives, projects related to social responsibility.

Conclusion

In general, there are three main relations of CSR business in Kazakhstan:

1. The specifics of the activity forces companies to implement social projects. First of all, this applies to companies engaged in harmful production and, accordingly, polluting the environment. For these companies, it is important not so much to demonstrate participation in social programs in the region of presence, but rather to demonstrate an active social position aimed at forming a positive image. As a rule, all this is accompanied by active coverage of ongoing social projects, initiatives of companies in the media.

2. The desire of companies to demonstrate their maturity and ability to solve some social problems independently, and thus enlist the support of local authorities and the community, their loyal attitude towards the company.

3. Most of the implemented social projects of domestic companies are the result of altruism and civic position of managers or owners of companies. At the same time, social projects are not covered in the media and the company does not have a special need to demonstrate social activities.

Thus, it should be noted that the social activities of a number of domestic companies are more focused on the formation and consolidation of a positive image, public opinion in the regions of presence and is not perceived as a strategic direction of activity. Moreover, in some cases, the choice of priority areas of social activity of companies is determined by how much it will attract public attention and contribute to a positive image.

Domestic companies are aware of the need for social responsibility, implement many initiatives in this area, but do not consider CSR as one of the priority areas directly related to a unified business strategy. CSR activities in many cases do not have a high status and are carried out as a secondary activity.

Only a number of domestic companies have come to understand the need for information openness.

THE LIST OF SOURCES

- 1 Цветкова Б.Л. Социальная ответственность бизнеса в современных российских условиях: автореф. дис. на соискание уч. степени канд. социол. наук. – М., 2014. – 31 с.
- 2 Предпринимательский кодекс Республики Казахстан (с изменениями и дополнениями по состоянию на 12.01.2023). [Электронный ресурс] – Режим доступа: https://online.zakon.kz/Document/?doc_id=38259854
- 3 Международный стандарт ISO 26000 «Руководящие принципы социальной ответственности». [Электронный ресурс] – Режим доступа: <https://www.iso.org/ru/iso-26000-social-responsibility.html>
- 4 Данилова О.В. Социальная ответственность бизнеса: теория, методология, практика. – М.: Красная звезда, 2018. – 230 с.
- 5 КСО в Европе: что нужно знать предпринимателям, выходящим на международные рынки. – [Электронный ресурс]. – Режим доступа: <http://permtpp.ru/upload/iblock/58c/kso.pdf>
- 6 Кравцова Е.М., Матвеева В.Ю. Модели социальной ответственности бизнеса в мировой экономике // Экономика, предпринимательство и право. – 2016. – № 6(1). – С. 81-98.
- 7 Скудалова О.В. Модели корпоративной социальной ответственности: зарубежный опыт. Учебник для бакалавров. – Тверь: Тверской государственный университет, 2018. – 75 с.

REFERENCES

- 1 Tsvetkova, B.L. (2014). Social'naja otvetstvennost' biznesa v sovremennyh rossijskih usloviyah [Social responsibility of business in modern Russian conditions]: Extended abstract of cand. social sciences. Moscow [in Russian].
- 2 Predprinimatel'skij kodeks Respubliki Kazahstan (s izmenenijami i dopolnenijami po sostojaniju na 12.01.2023 [The Entrepreneurial Code of the Republic of Kazakhstan (with amendments and additions as of 12.01.2023). (n.d.). online .zakon.kz. Retrieved from: https://online.zakon.kz/Document/?doc_id=38259854 [in Russian].
- 3 Mezhdunarodnyj standart ISO 26000 "Rukovodjashhie principy social'noj otvetstvennosti" [International standard ISO 26000 "Guidelines for Social Responsibility"]. (n.d.). iso.org. Retrieved from: <https://www.iso.org/ru/iso-26000-social-responsibility.html> [in Russian].
- 4 Danilova, O.V. (2018). Social responsibility of business: theory, methodology, practice. Moscow: Krasnaya zvezda [in Russian].
- 5 KSO v Evrope: chto nuzhno znat' predprinimatel'jam, vyhodjashhim na mezhdunarodnye rynki [CSR in Europe: what entrepreneurs who enter international markets need to know]. (n.d.). permtpp.ru. Retrieved from: <http://permtpp.ru/upload/iblock/58c/kso.pdf> [in Russian].
- 6 Kravtsova, E.M., Matveeva, V.Yu. (2016). Modeli social'noj otvetstvennosti biznesa v mirovoj jekonomike [Models of social responsibility of business in the world economy]. Jekonomika, predprinimatel'stvo i pravo 6(1), 81-98 [in Russian].
- 7 Skudalova, O.V. (2018). Modeli korporativnoj social'noj otvetstvennosti: zarubezhnyj opyt [Models of corporate social responsibility: foreign experience]. Tver: Tver State University [in Russian].

З.А. Арынова^{1*}, Дебора Де Мортель²

¹Инновациялық Еуразия университеті, Қазақстан

²Брюссельдегі Еркін Университет, Бельгия

Әлеуметтік жауапты бизнес қағидаттарын іске асырудың шетелдік және отандық тәжірибесі

Қазақстанда әлеуметтік-экономикалық дамудың тұрақтылығын, бизнестің әлеуметтік жаңғыртуға және адами капиталды дамытуға белсенді қатысуын күшейту мақсатында қазақстандық қоғамның барлық деңгейлерінде корпоративтік әлеуметтік жауапкершілікті (КӨЖ) енгізуге және ілгерілетуге бағытталған шараларды шұғыл әзірлеу қажет. Осыған байланысты әлеуметтік жауапкершіліктің тиімді тетігін қалыптастыру, сондай-ақ отандық компанияларды басқару практикасына корпоративтік әлеуметтік жауапкершілік қағидаттарын енгізу проблемасы туындайды.

Мақаланың мақсаты – зерттеу отандық бизнес-сектордың нақты контекстінде Қазақстандағы бизнестегі КӨЖ дамуының негізгі кезеңдерін анықтауға бағытталған. Жүйелі, салыстырмалы және статистикалық талдау, сондай-ақ сараптамалық бағалау әдістері қолданылды. Зерттеудің эмпирикалық әдістері ретінде сараптамалық сауалнама, құжаттарды талдау, әлеуметтік зерттеулердің қайталама талдауы, «case study» әдісі қолданылды. Құжаттарды талдау Қазіргі мемлекеттерде бизнес пен биліктің өзара іс-қимылын жүзеге асыру практикасын айқындайтын заңнамалық және нормативтік базаны зерделеу мақсатында жүргізілді. КӨЖ енгізу модельдерін анықтау және сипаттау үшін бірқатар шетелдік салыстырмалы зерттеулерден алынған қайталама деректер әдісі қолданылды. «Case study» әдісі отандық бизнес-құрылымдардың әлеуметтік инвестициялар саласындағы әлеуметтік мемлекеттік-жекешелік әріптестік тетіктерін тиімді енгізуінің эмпирикалық жағдайларын анықтауға мүмкіндік берді.

Отандық және шетелдік тәжірибені зерттеуге негізделген мақалада аймақтық экономикалық жүйелердің мәселелерін шешуде бизнес пен биліктің өзара әрекеттесу механизмі қарастырылды. Қазақстандағы КӨЖ практикалары эволюциясының негізгі кезеңдері анықталды және сипатталды, қазіргі жағдайда өңірдің мәселелерін шешу кезінде бизнес пен биліктің өзара іс-қимылының құрылымдық (субъектілер, институттар) және реттеуші (заңнама, стратегиялар, бағдарламалар, стандарттар) компоненттері белгіленді. Сонымен қатар, отандық КӨЖ жүйесінің еуропалық модельден негізгі айырмашылықтары қарастырылады, оның жалпы сипаттамалары мақалада келтірілген.

Түйінді сөздер: бизнес, қайырымдылық, мемлекет, компания, корпоративтік әлеуметтік жауапкершілік, әлеуметтік әріптестік, әлеуметтік жобалар.

З.А. Арынова^{1*}, Дебора Де Мортель²

¹Инновационный Евразийский университет, Казахстан

²Брюссельский свободный университет, Бельгия

Зарубежная и отечественная практика реализации принципов социально ответственного бизнеса

Перед современным Казахстаном стоит важная задача – разработать меры по внедрению и продвижению корпоративной социальной ответственности (КСО) на всех уровнях казахстанского общества с целью усиления устойчивости социально-экономического развития, активного участия бизнеса в социальной модернизации и развитии человеческого капитала. В связи с этим возникает проблема формирования эффективного механизма социальной ответственности, а также внедрения принципов корпоративной социальной ответственности в практику управления отечественными компаниями.

Цель данного исследования заключается в том, чтобы определить основные этапы развития КСО в казахстанском бизнесе, опираясь на специфический контекст отечественного бизнес-сектора. В ходе исследования использовались методы систематического, сравнительного и статистического анализа и экспертных оценок. В качестве эмпирических методов использовались экспертный опрос, анализ документов, вторичный анализ социологических исследований, метод «case study». Анализ документов был проведен с целью

изучения законодательной и нормативной базы, определяющей практику осуществления взаимодействия бизнеса и власти в современных государствах. Для выявления и характеристики моделей внедрения КСО был применен метод вторичных данных из ряда зарубежных сравнительных исследований. Метод «case study» позволил выявить эмпирические случаи эффективного внедрения механизмов социального государственно-частного партнерства в сфере социальных инвестиций отечественными бизнес-структурами.

В статье, основанной на изучении отечественного и зарубежного опыта, был рассмотрен механизм взаимодействия бизнеса и власти при решении проблем региональных экономических систем. Были выявлены и охарактеризованы основные этапы эволюции практик КСО в Казахстане, установлены структурные (субъекты, институты) и регулятивные (законодательство, стратегии, программы, стандарты) компоненты взаимодействия бизнеса и власти при решении проблем региона в современных условиях. Показаны основные отличия отечественной системы КСО от европейской модели.

Ключевые слова: бизнес, благотворительность, государство, компания, корпоративная социальная ответственность, социальное партнерство, социальные проекты.

Date of receipt of the manuscript to the editor: 2023/02/12