

The formation and development of social responsibility of business: Ukrainian experience in a context of decentralization

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Abstract. The current trends of using the practice of social responsibility (SR) and sustainable business in the world and in Ukraine in particular have been considered by the authors. The researches of business social responsibility policy in the field of sustainable development considered as a single international standard have been made. As well as the prospects of social responsibility in business development in the context of power decentralization in Ukraine have been considered.

Key words: corporate social responsibility, global compact and sustainable development, decentralization, stakeholders

1 Introduction

In conditions of the world economy development the numbers of companies are introducing a vector of socially responsible business into the corporate strategy. That development vector is one of the fundamental elements in the process of strengthening the company's competitive positions in the global market.

In recent years the approach has been applied in the Ukrainian companies' activities, whose management is aimed toward the introduction of socially responsible components in various areas of activity, in order to strengthen their competitive advantages, both in domestic and international markets. The works devoted to social responsibility development of business are written by G. Bowen [1], K. Davis [2], A. Carroll [3], P. Drucker [4] and Ukrainian scientist: Kolot [5], Krepak [6] and other.

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2 Data and Methods

Dialectical approach was used for studying the definition of “social responsibility”, which gives the opportunity to consider this definition as a dynamic category of society development. The historical approach was used in the analysis of the corporate social responsibility development. The system approach was used to assess the possible results in the formation of a transparent and democratic system of social responsibility with the definition of clear rules and business conditions within the Ukrainian realities and adaptation to the European experience.

There also have been used the methods of scientific generalization – aimed to search the unresolved issues in the theory of social responsibility; abstraction – aimed to establish the causes of business structures social functions failure; analysis and synthesis-to form the foundations of social responsibility of all economy subjects. The research has been conducted on the basis of data systematization on the global and Ukrainian practices of corporate social responsibility (CSR) and sustainable business development. The object of the study was CSR and sustainable business development in the world market and the Ukrainian market in particular. The subject of the study was the approaches evolution to the implementation of CSR and sustainable development in various areas of the world's companies in the uncertain environment.

3 Results and Discussion

The modern development of the national economy is connected closely with dilemma solving: improving the economic efficiency of business and evening out social issues. It costs to mark, that world economic relations represent a combination of different forms of business interaction that occurs between countries of the world, and primarily include trade and economic cooperation, the flow of investment flows, scientific and technical ties, the exchange of technologies and intellectual property [7].

The World Business Council for Sustainable Development (WBCSD) defines social responsibility as “the business obligation to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve quality of life”.

The basic principles of social responsibility are directly related to the need to ensure sustainable development by the balance of business, state and society interests. Today, the basic principles of using social responsibility for business are, first of all, a positive reputation, own beliefs, expanding markets, access to financial resources and capitalization increasing. There are different approaches to the definition of “social responsibility” in the Table 1.

Table 1. Modern approaches to the definition of “social responsibility”

The concept of “social responsibility”	Source/organization
Organization responsibility for the impact of its decisions on society and the environment taking into account the transparent and ethical attitude that: (a) promote sustainable development, including the health and well-being of society; b) takes into account the expectations of stakeholders and complies with the laws; C) complies with international standards of conduct and is integrated with the organization activities	International standard of social responsibility ISO 26000

Promoting responsible business practices that benefit business and society, helps to achieve economic, social and environmentally sustainable development by maximizing positive influence of business on society while minimizing its negative impact	International Business Leaders Forum – IBLF
The concept which allows to integrate social and environmental aspects into the daily activities of commercial enterprises, as well as taking them into account in the process of their interaction with stakeholders and groups of influence	European Commission Green Paper
Companies ' long-term commitment to ethical policies and economic development, and improving the quality of workers' life and their families, communities and society at large	The World Business Council for Sustainable Development (WBCSD)
Achieving commercial success by means based on ethical standards and respect for people, society, environment	United States corporations “Business for Social Responsibility”

Source: According to the data [1, 2, 3, 5].

Well-known definition of social responsibility of business was proposed by Peter Drucker [4] – “to make your own interest what is essentially a public good”. Thus, business really becomes responsible only when it equates its interests and goals with the society’s interests and goals There are four main types of social responsibility of business: basic responsibility, economic (job creation and tax payments), legal (business compliance with local and international laws), ethical (compliance by employees and companies with universal norms of behavior in interaction with each other, with competitors, with the state and society. The highest type of social responsibility is a voluntary one, which involves investing in projects that are of particular society benefit but have no direct economic benefits (environmental protection, investments in health and literacy, infrastructure, poverty alleviation) [6].

In the fundamental article “The Case for and against Business Assumption of Social Responsibilities” K. Davis [2] summed up the main arguments for and against corporate social responsibility existing in the scientific literature at that time. Studying these aspects the author contrasted the concept of “social responsibility” and “economic efficiency”, but this contrast was not absolute. The work of K. Davis [2] prompted further research in this area. Thus, in subsequent periods appears the model of A. Carroll [3], which includes four types of social responsibilities – economic, legal, ethical and so-called discretionary. It has been later transformed into a pyramid-shaped methodological model that applies management terminology and defines that “a socially responsible company should strive to make a profit, obey the law, be ethical, and be a good corporate citizen” [3].

In countries with developed economies, state programs which provide socially responsible companies with significant preferences in the field of taxation, public procurement and lending are successfully carried out. The strategy of promoting the development of social responsibility of business in Ukraine should be aimed at the implementation of the principles and tasks the state policy in the field of social responsibility of business and determine the activities of the Executive authorities and local authorities related to the creation of the necessary conditions for the development of social responsibility of business in Ukraine [8].

Social responsibility of Ukrainian business is rapidly growing despite the lack of legal framework, lack of awareness, lagging behind global trends and the lack of state support. It can be stated with confidence that socially responsible business will become the main

component of the development strategy of Ukrainian companies the nearest future only with the state support. These goals may be achieved by using the mechanisms that stimulate social responsibility of business and include the development of a regulations set aimed at increasing the social responsibility of business structures; attracting substantial business potential contributing to stable employment, poverty eradication, rational use of energy and environmental protection, strengthening national competitiveness, effective management and fight against corruption; provision of the state budget in the coming years with special sources of funding for programs aimed at the development of social responsibility of business in Ukraine.

The corporate social responsibility – the enterprises’ responsibility for their impact on society is not regulated by law in the world. Companies voluntarily improve the quality of employees and society life; reduce the burden on the environment. Nowadays the CSR in the EU is moving to a new development level. It will no longer be just a business desire to take into account the interests of all parties of the process of its activities so as to be responsible for potential risks to employees and the environment, to take measures aimed at improving the environment and protecting human rights and freedoms. Since 2017 CSR has received the legal status of the business obligation to the society. The French Parliament passed the corporate social responsibility business act [9].

The law provides that multinational firms that are carrying out all or part of their activities in French territory shall establish mechanisms to prevent human rights violations and environmental damage throughout their supply chain. This law applies to large French companies. In particular, companies covered by the law include companies operating wholly or partly in France and counting (within their own company and their direct and indirect subsidiaries) at least 5,000 employees when their head office is in France or 10,000 employees when their head office is abroad. For example, one hundred leading French enterprises are obliged to identify potential risks to employees and the environment and to take measures aimed at preserving the environment and protecting human rights and freedoms. Corporations are required to establish annual special plans, where will be prescribed responsibility. In accordance with these documents they also should monitor the actions of the parent and subsidiary companies, as well as related financial relations of contractors and suppliers. According to the new law, a company will be fined up to €10 million if it has not developed a plan. If the organization does not have a plan but it causes damage to the environment or violates the rights of employees, the amount of the fine will increase to €30 million. Lucia Ortiz – coordinator of the economic justice program in the international office of the organization “Friends of the Earth” believes that “members of the European Union should follow the example of France and begin to regulate the sphere of business within their country and in neighboring states” [10].

Many countries of the European Union are planning to follow this example. The European Commission is already making steps in this direction. On 16 June 2011, the United Nations Human Rights Council approved the guidelines for states and enterprises to “Protect, respect and remedy” (Protect, Respect and Remedy), which set standards for business control, as a prerequisite for this process development. In 2014, at the 26th session in Geneva, the UN Council opened an intergovernmental working group on Ecuador and South Africa initiative. It is developing an international legal instrument that will oblige transnational corporations and other business enterprises to respect human rights, in view of the increasing violations in the business sector [10]. Let's study the modern directions of corporate social responsibility development in Table 2.

Table 2. The main directions of CSR development and their content

The direction of CSR	Content
Business ethics	Rules and values that companies and their employees are guided. Corporate ethics codes and business conduct codes implemented in the leading companies of the world regarding sexual harassment or informal relationships, as well as conflict of interests, security issues, environment, career advancement, etc.
Corporate leadership	Profit as a means of production of goods and services to society in the format of sustainable development on the principle of "three-way outcome": economy (production), environment and social development. Quality, safe and affordable goods and services produced under conditions of maximum care for society and the environment are the main responsibility of business.
Promotion of social and environmental responsibility through suppliers and contractors companies	Requirements to their suppliers and contractors are not limited to the quality of the products supplied, safety or working conditions of employees, excluding any discrimination. They include additional requirements for human rights, environmental production, measures to reduce the negative impact on climate change, disclosure of offshore beneficiaries, etc.
Non-financial reporting	More and more countries are introducing mandatory non-financial reporting, mainly for large public companies. Thus, the European Union in 2014 introduced mandatory reporting for companies that employ more than 500 people. The most recognized today is the international standard of the Global reporting initiative for sustainable development GRI G4.
Environmental efficiency	Acceptable for business is the production with the so-called decoupling, when with the growth of production the enterprise impact on the environment is reduced. More and more companies-leaders of CSR are moving from the policy of eco-efficiency to the policy of eco-innovation, designed to reduce the volume of consumed resources, primarily energy, to make revolutionary changes in the technological process.
Communication with stakeholders	CSR leaders use social media and crowdsourcing channels to discuss CSR and sustainable development activities with stakeholders. Public dialogues and hearings using social networks in the development of non-financial reports have been firmly established as platforms for constructive exchange of views.

Source: According to the data [5, 6].

It should also be noted the impact of CSR on the formation and implementation of new large-scale projects and programs in the field of sustainable development, alternative energy, social development of regions, etc. Thus, in France at the world forum Lille for a responsible economy, an official presentation of the Nord-Pas-de-Calais region was held, which showed that in France, following Germany, Italy, the United States and the Netherlands, the concept of mobilizing and combining the efforts of regional authorities and socially responsible business with the involvement of large-scale resources of the public financial sector is already being implemented. Within a year, 150 projects in the field of alternative energy, infrastructure, industry and agriculture were launched in this Northern region of France. There are five directions: 1. transition to alternative energy; 2. transformation of building structures into micro-power plants for collecting alternative

energy at the local level; 3. using of hydrogen and other storage technologies in each building and in the entire infrastructure for intermediate energy production; 4. using Internet technology to transform energy flow into energy Internet (when buildings produce small amounts of alternative energy locally and can sell their surplus green energy through a common stream and share in this way with their neighbors) and 5. transfer of the vehicle fleet to electric traction and cars that can buy and sell green energy through high-tech interactive energy flow. The synergetic effect of simultaneous implementation of all components will lead to a fundamental economic, social and environmental renewal of the region, and by 2050 – to a reduction in energy consumption by 60% and the creation of 150 thousand new jobs. The projected level of future annual costs for the implementation of the plan is 6 billion euros at the initial volume of the commitments of the authorities, business and the banking community in 1 billion euros for 2014.

In 2000 the United Nations launched an initiative of promoting social responsibility of business and reporting on the implementation of this policy called the Global compact. As of February 2018 more than 13 thousand organizations from 188 countries have joined the Global Treaty. The movement for social responsibility appeared long before the Treaty signing, in the late 1940s. During this time the strategies of social responsibility have become a must-have for large corporations. In the US and EU annual investment in CSR reaches \$2 trillion.

In Ukraine, the Soviet times society got used to the fact that all problems are solved by the state. At the same time, social investments in infrastructure, such as energy audit and heating systems reconstruction are almost imperceptible by people and do not affect the reputation of the investor company.

In the modern world of capitalism, there are still disputes about need of CSR. Accordingly business does not find it necessary to spend money on social problems solving. And if it does it perceives them as they already are the CSR actions. In most cases, CSR acts as a component of public relations work. It does not focus on the systemic sustainable development of regions, but on charitable or even one-time actions. The defenders of CSR ideas claim that there is economic justification for the social responsibility: companies receive numerous benefits from the fact that they do the work for the long run. But critics say that CSR takes business away from its fundamental economic role and becomes only an embellishment of reality. The only thing that the opposing parties agree with is that CSR is a voluntary, non-mandatory business contribution to the society development in the social, economic and environmental spheres and is directly related to the main activities of the company. For example, an automobile enterprise that pollutes air should be involved in environmental protection projects, and the pharmaceutical industry should pay attention to educational programs for the prevention of dangerous diseases.

So there is a logical question: why should a large business, which has always been distinguished by healthy pragmatism, bear social responsibility to the society in which it works?

One answer is the claim that CSR affects customer loyalty and brand value. For example, a recent report by Trendwatching, a consumer trend researcher, shows that 53% of consumers refuse to buy goods and services from companies that have a negative impact on the environment or society and 73% believe that business should not only earn money but also do more for society.

Socially responsible business is an activity with such main participants:

- responsible manufacturer which produces high-quality, safe products for consumers and does not overstate the price for it, provides truthful information to consumers, operates in accordance with the rules of environmental law, worries about the environment, introduces the latest technology to reduce the negative impact, the elimination of hazardous waste and preventing their emissions;

- responsible employer acts in accordance with the rules of labor law, takes care of working conditions and social welfare of its employees;
- responsible participant of social relations participates in the maintenance of society welfare, is manifested in charity for orphans, disabled and other socially vulnerable groups, supports spirituality, education, science, culture, promotion of the region;
- responsible participant of economic and political relations with the state, who pays taxes and social insurance contributions in good faith, operates in accordance with the current legislation, avoids corruption, effectively conducts business without benefits and subsidies from the state, ensures transparency of corporate finance, supports the rule of law, independent justice and political competition;
- responsible business partner, which forms its relations with partners on the principles of compliance with contracts, agreements and professional standards, financial responsibility.

Modern business is interested in the formation of a transparent and democratic system of social responsibility with the definition of clear rules and conditions of business within the national economy and the gradual adaptation to the European experience. Awareness of social responsibility role contributes to the information and communication ability of the business- environment in achieving tactical and strategic goals of commercial activity.

The reform of the territorial power organization and local self-government on the basis of decentralization has become one of the key directions of systemic social transformations in Ukraine, since it is one of the basic conditions for independent and effective activities of local authorities: the decentralization of decision-making processes increases the opportunities for the participation of local authorities in the development of the territory under its control; contributes to the effective provision of public services through careful coordination of government expenditures with local needs and priorities. Many companies invest in infrastructure development, medical and educational spheres, which are facilitated by the implementation of reforms in Ukraine, decentralization and increasing the role of local communities in solving existing socio-economic and environmental problems within certain territories.

In Ukraine, the process of decentralization began in 2014 with the adoption of the “Concept of reform of local self-government and territorial organization of power” (01.04.2014), Laws “On cooperation of territorial communities” (17.06.2014), “On voluntary association of territorial communities” (05.02.2015) and changes to the Budget and Tax codes on financial decentralization. This process has allowed forming a significant effective and capable institution of local self-government at the basic level – united territorial communities, according to the provisions of the European Charter of local self-government.

In 2014 at the time of the concept approval of local self-government reformation and territorial power organization in Ukraine [11] the existing problems of local governance have accumulated enough. Among them are:

- excessive fragmentation of territorial communities and, as a consequence, the inability to perform all the powers of local governments. In Ukraine, until 2014, about 12 thousand territorial communities have been formed, in more than 6 thousand communities the number of residents was less than 3 thousand people, among them in 4809 communities - less than 1 thousand people, and in 1129 communities - less than 500 people;
- most of the local budgets were subsidized. 5419 budgets of local governments were subsidized; it is over 70%, 483 territorial communities were contained for 90 % at the expense of the state budget;
- the development of local self-government was actually carried out at the level of territorial communities of cities of regional importance. Since 1991, the rural population has decreased by 2.5 million and the number of rural settlements has decreased by 348. However, the number of village councils increased by 1067 units [11];

- the absence in most territorial communities of a favorable living environment necessary for the comprehensive development of the person, his self-realization, protection of his rights. In most of them, the executive bodies of the relevant village councils have not been established; there are no institutions and municipal enterprises. The local self-government bodies of such communities are practically unable to exercise the powers granted to them by law;
- deterioration of infrastructure and networks;
- low professional level of local government officials due to the low competitiveness of local governments in the labor market, which led to low efficiency of management decisions.

Decentralization aims to overcome existing problems by enabling each local community to choose its own, optimal management of local economy and financial resources, the taxes and fees that remain in the local budgets. The goal of the reform in Ukraine is to decentralize so that each Ukrainian community has enough financial resources and opportunities to put all the responsibility for what is happening at the local level to the local authorities. The experience of four years of decentralization reform in Ukraine shows its success.

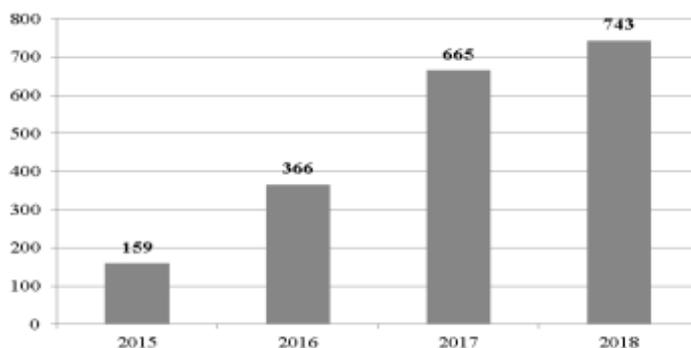


Fig. 1. Number of united territorial communities in Ukraine (2014-2018)

Source: According to the data [12].

According to the data [12] from 2014 to 2018, 3,443 territorial communities were united into 743 united territorial communities, they are home to 6.4 million people (18.2 % of the total population of Ukraine) (Fig. 1).

Own revenues of local budgets has increased from 68.6 billion UAH in 2014 to 192.7 billion UAH in 2017 [12]. However, the main purpose of the changes that are now taking place in most Ukrainian communities is to create conditions for effective development. This also will provide high-quality and affordable services, comfortable conditions for people to live in each community – regardless of whether it is a big city or a small village. Communities are not only united to gain more power and resources, they are consolidating their efforts to become stronger, to have resources and to be able to independently solve most of the issues that concern their residents.

But, if the company wants to invest in the development of infrastructure, medical or educational sphere, to finance the project of a charity fund or public organization, then, according to Ukrainian law, only part of this amount can be attributed to its expenses in taxation. At the moment, there are no direct incentives for the development of CSR in the state. The decentralization reform changed the tax distribution formula, which affected the balance of interests between business and government.

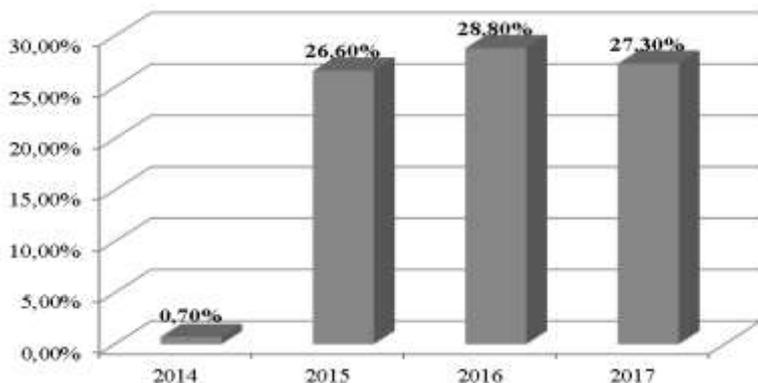


Fig. 2. Part of local taxes and fees in revenues of local budgets (2014-2018)

Source: According to the data [12].

According to the data [12] part of local taxes and fees in revenues of local budgets in 2016 has grown to 28,8% (Fig. 2). Communities are interested in attracting business to their territory, as a significant part of taxes remains in local budgets. At the same time, the communities should also increase their level of responsibility to the business: the investor should not doubt that his funds can be used for other purposes. The state could provide enterprises with a choice – to pay taxes to the state or to finance projects for the development of society directly. The main benefit in the implementation of CSR should not be in tax benefits, but in the stable and sustainable development of the community and business.

Among the main reasons for the failure of economic activities of their social functions can be identified:

- on the part of business: the systematic violation of the legislation, it finds its manifestation in the evasion of taxes and other payments of social purpose; the lack of actions for the enforcement of minimum wages established by the legislation of the living wage for able-bodied individuals; the lowering of wages to employees.

- on the part of households: population passivity in their own income increasing;

- on the part of regional authorities and local self-government: failure to fulfill their powers in terms of creating new jobs and lack of interest in the growth of population income at the expense of their own work due to the threat of transfers reducing to local budgets from the state;

- on the part of the state: the shift of the organizational functions of the state in the direction of distribution functions, the failure of the government approved at the legislative level of state social standards and the slow development of the institutional framework for their implementation.

The introduction of such measurement tools in the evaluation of economy subjects social responsibility as: indicators of manifestation of the socially responsible aspects of individual; indicators of social responsibility manifestation of territorial and local authorities; indicators of social responsibility manifestation will identify the reality disparity to composed stereotypes.

The formation of the social responsibility foundations should not be based on fragmentary but on the integrative social responsibility of all economic entities (state, enterprises, territorial communities). Social responsibility must be well consolidated and make effective function of the activity of all national economy entities. Implementation of social responsibility measures has certain advantages for each of the participants in Table 3.

Table 3. Benefits of implementing social responsibility measures

Subjects of economy	Advantages of SR introduction
For business structures	labor productivity and competitiveness of products increasing; ensuring stable operations in the short and long term; creating a favorable investment climate; improving the company's image; providing advertising, including in the media
For the personnel	Stability of wages; professional development; creation of attractive workers places; provision of appropriate working and rest conditions; social insurance; health promotion; material assistance and support in difficult situations; introduction of basic ethical principles in enterprises
For local communities	charity and sponsorship events; support for education, science, culture and national traditions; the environment care; care for socially vulnerable segments of the population; preservation of social stability; providing quality products and services; increasing the role in solving problems of society and so on.

Source: Authors.

The organization of social responsibility of business practice in regards to the community will ensure the rapid and effective development of the administrative unit through the belonging of employees-members of the community to the enterprise and accounting by economic entities and investors of the interests of public groups and promote the development of the territory in which the enterprise is located and operates. This approach will contribute to the implementation of the main areas of social responsibility of business aimed at sustainable society development and the formation of an effective mechanism of territorial communities financial support through decentralization.

4 Conclusion

The CSR allows companies to lobby their interests effectively and transparently by increasing the population trust and support. For example, western monopolistic electric companies invest in economic development of territories and non-profitable "green" energy sources. And when there is a need to increase tariffs for the population, receive the necessary support of society and politicians. Studies have shown that companies that pay attention to CSR, attract more motivated staff, participation in the development of the territories where the company operates, and the solution of its problems helps to retain specialists.

There are two main goals pursued Ukrainian companies in the field of CSR. This is reducing and mitigating risks and creating a positive image for customers, society and the state. It should be noted that there are practically no structures able to implement CSR practice in Ukraine. These are either international companies that are represented in Ukraine, or the largest domestic business. As for small and medium-sized businesses, it pays little attention to CSR issues.

A slight interest in sustainable development can be explained by the fact that in Ukrainian realities CSR does not play a significant role in the reputation of the company as it does abroad. In addition, the effect of conducting CSR activities in Ukraine for the

company is still expressed in non-financial indicators and does not lead to direct additional income. Companies that manage a wider range of risks (and this is one of the objectives of CSR), look more stable for investors, with a better forecast, and therefore are more investment-attractive.

The work in the direction of CSR and in the quotes of many foreign companies shares is taken into account and that stimulates them to develop this direction. There is no such practice in Ukraine, but experts hope that everything will change over time. The country's economy, albeit with a delay, but follows the global trends, which means that changes are inevitable.

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