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SECTION 4. Economics and management

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CSER STANDARDS AS A BASIS FOR COMBATING CORRUPTION IN COMPANIES OF THE REAL SECTOR OF THE ECONOMY: STAKEHOLDER APPROACH

Abstract. The article is devoted to the problem of implementation CSER standards as a basis for combating corruption in Ukrainian companies of the real sector of the economy. Much attention is given to ISO 37001, ISO 26000 and peculiarities of the implementation of the Compliance Policy.

Keywords: CSER, corruption, real sector of the economy, stakeholders.

In Ukraine, the problems of the implementation and development of corporate social responsibility are becoming increasingly important due to the deepening of the integration processes in the country; the need for an increase of the transparency level of foreign capital; strengthening the requirements of consumers to the activities of enterprises and their impact on society and the environment, military actions on the territory of Ukraine.

In modern conditions, the entrepreneurs violate moral, ethical, social and ethical norms in pursuit of profit. Accurate compliance with the standards of business ethics and Corporate Social and Environmental Responsibility (CSER) is one of the lawful requirements for the company, which seeks to create and maintain an effective corporate management system. Neglecting the business ethics leads to the discrimination and the prosperity of corruption in the modern world. Corporate social responsibility is an important element in curbing corruption in companies of the real sector of the economy. All those who are interested in developing the private entrepreneurship, i.e. investors, shareholders, regulatory authorities, the media, play their part in this goal achieving.

The Transparency International organization has expressed many times the concern about the critical situation in the country while tracking over the past 20 years the level of corruption in Ukraine [1].

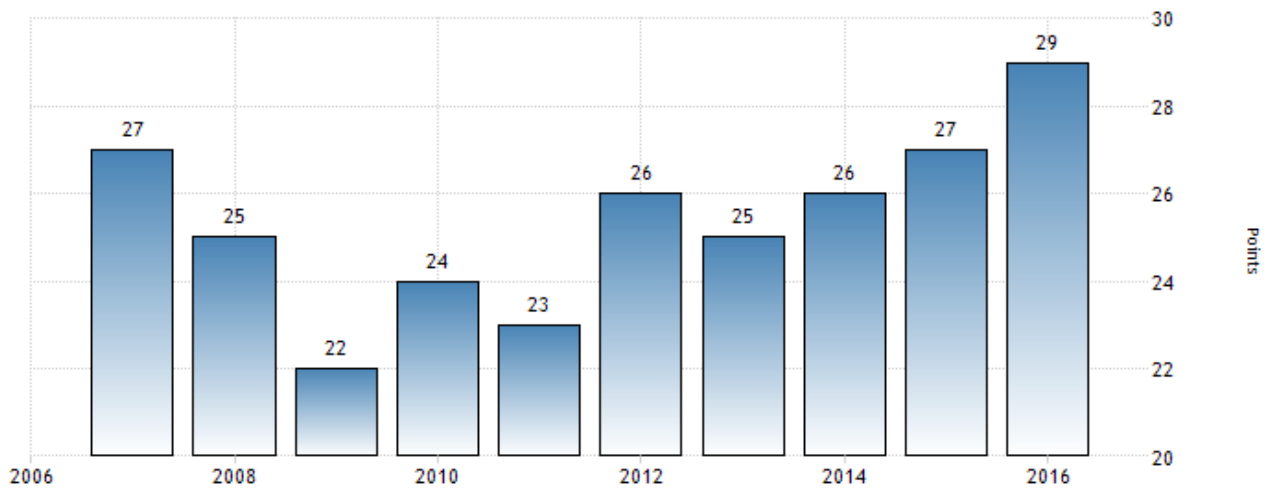


Fig.1 Ukraine: corruption index (measured by Transparency International)

Ukraine scored 29 points out of 100 on the 2016 Corruption Perceptions Index reported by Transparency International. Corruption Index in Ukraine averaged 24.58 Points from 1998 until 2016, reaching an all time high of 29 Points in 2016 and a record low of 15 Points in 2000. According to the report, the business monopolization, impossibility of long-term business planning, as well as its occupation by corrupt state officials, corrupt protectionism and merging of political and business interests are the main problems of business circles in Ukraine.

The enterprises that choose the policy of compliance with Ukrainian and international anti-corruption legislation improve the company's image among the investors and shareholders, which in turn, helps to attract the capital on better terms, and the company itself becomes more attractive to international business partners.

The implementation of the new international standard ISO 37001:2016 is effective anti-corruption measure [2]. This standard contains the requirements and provides the directions for establishing, implementing, maintaining and improving the anti-bribery management system. This standard is integrated into the existing organization processes, as it has the same structure as other ISO standards. ISO37001 is intended to be used by small, medium and large organizations in the state, private and public sectors to comply with the international and legal requirements in the field of fighting corruption. This will give confidence to the owners, management and employees of these organizations as well as business partners that the organization follows the ethical standards of doing business and reduces the potential risks of financial losses and litigation.

Standard ISO 37001 is a good edition to implementation of ISO 26000 [3], guidance on social responsibility, which is based on the seven key principles (accountability, transparency, ethical behavior, respect for stakeholder interests, respect for the rule of law, respect for international norms of behavior, respect for human rights).

The implementation of the Compliance Policy is another effective tool. It is aimed to minimize legal and reputational risks which arise as a result of the violation of its professional and ethical requirements, established by other company documents, by employees. Compliance policy is adopted with aim to increase the efficiency, build trust in the enterprise of various stakeholders: employees, contractors and partners. This policy doesn't allow the appearing of the cases of corruption and abuse in procurement, office expenses, accounting and management accounting and other functions of the company. To

avoid corruption, the compliance control specialist must be subordinate to the supervisory board. The anti-corruption policy of the company is one of the compliance policy components.

To sum up, investing money on environmental safety and social development, companies of the real sector of the economy are involved with the support of state and local government bodies, as well as other stakeholders (which guarantees long-term successful activity).

Acknowledgments.

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INNOVATIVE DEVELOPMENT STRATEGY OF URBAN PASSENGER TRANSPORT

Annotation: the results of researches of urban passenger transport of regions of Ukraine are analyzed. The innovative strategies of urban passenger transport development as a way of its improvement and structuring are formed.