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**ЗБІРНИК**

**II Міжнародної науково-практичної Інтернет-конференції**  
**«СТАЛИЙ РОЗВИТОК: ВИКЛИКИ ТА ЗАГРОЗИ В**  
**УМОВАХ СУЧАСНИХ РЕАЛІЙ»**



**With the support of the**  
**Erasmus+ Programme**  
**of the European Union**

**06 червня 2024 року**

**ПОЛТАВА**

analyzing historical data and tracking the real-time movement of goods, logistics managers can better the flow of materials and avoid potential disruptions.

Therefore, logistics management helps drive up revenue. It improves customer service and adds to the company's good reputation and brand, which in turn creates new and more business. With more visibility into the supply chain, there's the opportunity to save costs in operations, by controlling inbound funds, keeping inventory at the right level and organizing the reverse flow of goods.

UDC 330

Alina Chaikina, PhD in Economics, Associate Professor; Yelyzaveta Kalashnyk, student  
*National University «Yuri Kondratyuk Poltava Polytechnic»*  
(Poltava, Ukraine)

Marius Dumitraş, student  
*«Aurel Vlaicu» University of Arad (Arad, Romania)*

### **THEORETICAL BASIS OF THE SOCIAL RESPONSIBILITY IMPLEMENTATION AS A FACTOR OF THE ENTERPRISE'S SUSTAINABLE DEVELOPMENT**

Today, most Ukrainian companies do not understand what social responsibility is, and therefore do not direct their activities in this direction, but recently, in connection with the implementation of the sustainable development concept by European countries, the attention of enterprises to this issue is growing rapidly. This topic is quite relevant now, because Ukraine is entering European markets, competition is intensifying, so the question arises of developing directions for the social responsibility implementation to ensure the sustainable development of Ukrainian enterprises, because it is not just about spontaneous charity, but about systemic activity embedded in all businesses - processes [1].

Social responsibility is a philosophical concept that defines the company's position in relation to its country, society, employees, and the environment. A modern company understands its responsibility and strives to become a company with a "human face". The company, like individual members of society, must act in a socially responsible manner and contribute to strengthening the moral foundations of society. The implementation of socially responsible strategies should focus not only on reducing and preventing the negative consequences of activities, but also on achieving economic, environmental and social effects (the so-called triple impact strategy), which can be considered as the basis for increasing the competitiveness of individual companies and the national economy in general.

The main principles of social responsibility are:

establishment of close and long-term relations with consumers, workers, suppliers and other business partners;

gaining a reputation as a reliable organization that is responsible for social and environmental issues;

customer orientation, leadership in quality, service and reliability;

speeding up the development of high-quality goods and services and shortening the terms of their promotion to the world market;

innovation, continuous improvement;

formation of a bank of qualified and motivated labor force for high productivity.

The essence of corporate social responsibility in the internal environment consists primarily in ethical relations with the company's personnel based on the observance of labor and socio-economic rights of employees and taking into account their interests, in the formation of socially acceptable prices and ensuring high quality of products and services, in compliance with laws and conscientious payment of taxes, in minimizing the ecological burden on nature, and not only in

providing one-time charitable assistance to a territorial community, a social institution or an individual [2].

Social interaction is manifested through the organization's reaction to existing generally accepted social norms and values. The organization must consider and compensate society for environmental and social losses from its activities, voluntarily undertake the solution of social problems, even if this is not required by law.

The social sensitivity of the organization is manifested in the voluntary acceptance of social obligations. In practice, this activity is expressed in a harmonious combination of the concepts of "social obligations" and "social interaction". This is the search for ways to solve social problems of both staff and society, for example, building recreation centres for staff, helping educational and health care institutions, supporting small businesses.

Quite interesting among the existing theories of defining social responsibility is the approach proposed by A. Carroll, who interprets social responsibility as a kind of "pyramid", which consists of economic, legal, ethical and discretionary (philanthropic) responsibility of the organization to society [3].



Figure1. A. Carroll's pyramid of social responsibility

At the base of A. Carroll's "pyramid" is economic responsibility, since historically companies were created as producers of goods and services, which made it possible to meet the needs of society and, accordingly, make a profit. Legal responsibility implies the need to comply with existing laws, subjecting one's economic activity to existing legal norms. Ethical responsibility requires the enterprise to act in accordance with public expectations, which are not fixed by legal norms, but are based on the existing norms of morality of interested parties. Discretionary (philanthropic) responsibility assumes that the organization will voluntarily respond to society's expectations and direct its activities to the support and development of social programs, acting in the role of a "corporate citizen".

It is also worth noting that at the current stage of the society development, the observance of economic, legal and ethical responsibility is an integral condition for ensuring the viability of enterprises, on the other hand, discretionary responsibility can really be evidence of the responsible attitude of managers and owners of enterprises to the needs of the environment in which they operate are functioning.

So, it is theoretically proven and confirmed by the practice of the world's leading companies that social responsibility can and should be considered as an important social resource of the organization, capable of forming specific advantages, ensuring sustainability of development, adequately responding to social challenges (both internal and external), transforming the latter from restrictions on benefits. It should be emphasized that social responsibility appears as an important social resource regardless of which concept of social responsibility the company adheres to.

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UDC 658.5.012

Gryshko V.V., PhD in Economics, Associate professor; Len U.V., student  
*National University «Yuri Kondratyuk Poltava Polytechnic» (Poltava, Ukraine)*

## **LOGISTICS CONTROLLING: HOW TO ENSURE LOGISTICS MANAGEMENT OBJECTIVES ARE MET**

According to CLM (The Council of Logistics Management, USA), logistics is the part of a supply chain process that plans, implements and controls the efficient and effective flow and storage of goods, services and relevant information from the place of manufacture to the place of usage in order to meet customers' requirements. It is worth noting the two elements of this definition. Mainly that it refers to the popular and capacious concept of the supply chain process, suggesting a wide range of logistics' interests, and that logistics has very specific tasks: to plan, implement, and control, i.e. simply to manage the supply chain for its optimization.

The terms procurement management and logistics controlling are closely linked, as the latter is part of the overarching management task. The aim is to continuously monitor the achievement of planned values and, if necessary, to adjust them accordingly. production depths, throughput times or the scope of the range of parts in order to enable efficient processes. However, logistics controlling is also a superordinate area that aims to plan, control and coordinate all sub-areas of operational logistics.

How efficiently or economically does a company operate with regard to logistics? Logistics controlling provides answers to this question, as it involves permanently monitoring the efficiency of individual processes and identifying potential savings (including rationalization). Logistics controlling is essentially based on cost and performance accounting, based on a canon of key figures that differ from company to company.

Logistics controlling primarily assumes the role of an early warning system by focusing on the key performance indicators, which can be used to identify changes at a granular level and thus map cause-and-effect chains. Which key figures are selected, how they are defined and how their function or importance is assessed depends on the relevance of logistics processes for the company itself or the degree of organization in general [1].

Various instruments can be used to set up and implement logistics controlling. However, these are often not used individually, but are part of a toolbox that includes an ABC analysis, break-even analysis or value analysis. The guiding principle when setting up logistics controlling is always that certain costs are allocated to each individual work step. This applies not only to the sub-areas of logistics themselves, but also explicitly to interfaces between these areas - processes in sub-area A thus influence efficiency in sub-area B, which in turn can influence aspects of sub-area C.

The task of logistics controlling is therefore to monitor the functional areas of operational logistics holistically in order to identify irregularities or deviations from the norm, to present processes transparently and to be able to take measures to rectify problems or increase efficiency.

By assigning a cost value to each aspect, a better understanding of the relevance of throughput times, stock levels or general delivery readiness is also created.

Detailed tasks of controlling in logistics depend very much on the nature of the company's business, in particular, on what logistics processes take place in the company and to what extent.