

законодавства; економічне обґрунтування та стимулювання реалізації регіональних програм з екологобезпечного землекористування.

Проведені дослідження показують, що процес формування екологобезпечного землекористування повинен формуватися за рахунок оптимізації джерел інвестування з метою підвищення інвестиційної привабливості землекористування та здійснення організаційно-економічних заходів на державному та локальному рівнях.

Автором даної роботи було встановлено, що врахування принципу економічної суті й екологічної доцільності в умовах сучасного сільськогосподарського землекористування сприяє поєднанню високоефективного виробництва з раціональним використанням земельних ресурсів та становленням екологічно збалансованого сільськогосподарського виробництва.

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### ФОРМИРОВАНИЕ ЭКОЛОГИЧЕСКИ БЕЗОПАСНОГО ЗЕМЛЕПОЛЬЗОВАНИЯ В СЕЛЬСКОХОЗЯЙСТВЕННЫХ ПРЕДПРИЯТИЯХ

Исследованы теоретические основы формирования и развития экологически безопасного использования сельскохозяйственных земель. Обоснованы пути рационального использования и охраны земельных ресурсов и воспроизводства земельного ресурсного потенциала сельскохозяйственных предприятий. Установлено, что экологически безопасное сельскохозяйственное землепользование требует учета территориальных, экономических, экологических и социальных факторов, которые существенно влияют на состояние земель, их производительность, а вместе с тем и на эффективность деятельности агроформирований.

**Ключевые слова:** экологически безопасное землепользование, эффективность, рациональное использование, земельные ресурсы, собственность на землю.

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## АНАЛІЗ ВИТРАТ І ВИГІД: ВИЗНАЧЕННЯ ДОЦІЛЬНОСТІ ВИКОРИСТАННЯ В КСВ

Основна мета роботи полягає в доведенні того, що порівняння витрат і вигід соціальної активності змінює сутність корпоративної соціальної відповідальності (далі КСВ). Соціально-відповідальна діяльність повинна реалізовуватись з врахуванням всіх витрати і вигід соціальної активності, але без застосування традиційних економічних утилітарних підходів. Автори роботи стверджують, що від застосування даного методу фінансового аналізу в практиці КСВ слід відмовитися.

**Ключові слова:** корпоративна соціальна відповідальність, оцінка, аналіз витрат і вигід.

### 1. Introduction

In modern society most or almost all can be evaluated. There are three types of evaluators states economic vocabu-

lary [1]: 1) labor; 2) natural; 3) monetary. The last of them is universal because the first two can be converted to it in the case there are set prices on them. The meaning of the price or monetary value of the object of measurement is

the key to display such an object in the balance sheet according to the principle of monetary measurement [2] and in the economy of the whole enterprise as well. So, the presence of prices determines the possibility of manipulating with the object at the micro level. The situation is similar at the mezzo- and macro-levels. Cost parameters used to determine the level of state development, economic development in the country, the development of branch etc.

Obviously the presence of a certain monetary value measurement greatly simplifies the various operations with the objects; it is possible to weight against, etc. As Mamedov defined «The source of all the sacraments in the economy is the cost. No cost — no secrets in the economy, which are subject to scientific analysis ... Taking away a category of economics cost, we take away from it the economic theory» [3].

Today the monetary value of the object is both in economic and social sphere. The expressions «social economy», «social side of the business», «corporate social responsibility» are used now more often than ever before. Subjects of monetary valuation become such items that have never been assessment before: knowledge, health, organs of the body, the ability to have or not to have children, environmental protection... Nowadays economy is including the science of human behavior. At the heart of this science is a simple but comprehensive idea: human behavior in all areas of life can be explained if we assume that people make their decisions by comparing costs and benefits of all the options available and choose the one that they believe will bring them the greatest profit or benefit [4]. This is due to the fact that in recent decades the market and the market relationship are included in such spheres of social life that have traditionally governed by non-market norms. Increasingly, we find cases of establishing prices for non-market benefits.

CSR by ISO 26000 [5] considered as a responsibility of an organization for the impacts of its decision and activities on society and the environment, through transparency and ethical behavior that: contribute to sustainable development, including health and welfare of society, takes into account the expectation of stakeholders in compliance with applicable law and consistent with international norms of behavior and integrated throughout the organization and practices in its relationship. In this case we can see CSR as a strategic business model of the organization according to the definitions of Al-Debei, M. M., & Avison, D. [6] that indicates business model as an abstract representation of an organization. Stewart and Zhao defined the business model as «a statement of how a firm will make money and sustain its profit stream over time» [7]. And it looks like «cost-benefit» analysis can be applied to it.

## 2. Literature review and hypothesis development

Literature review of usage costs or revenues for CSR assessment allow us to define 3 main concepts of CSR assessment: 1) «increase costs» arguments, implying competitive disadvantage as in research of Palmer K., Oates W. and Portney P. [8]; 2) cost saving and revenue increases argument stated M. Porter and van der Linder [9]; and later Margolis, Joshua D., Elfenbein, Hillary A., Walsh, James P. [10]; 3) the impact of governance dimension (or relation to third part) on profitability is straight as there

is no downside to it. Transparent governance and business practices imply lower agency costs as well as better business decisions leads to higher profitability.

Some researchers attempt to analyze what kind of relationship exists (linear or nonlinear) between the CSR activities and profitability. «The conclusion that a linear relationship is devoid any economic rationale, and linearity is used merely for convenience of statistical estimations» claim Manescu C. and Staricad C. [11]. Different CSR dimensions imply different costs and might provide different benefits and opportunities for profit depending on the nature of the firm's core business. Thus, it is difficult to construct an aggregate measure of CSR in a fair manner, even if accurate information about the achievement in terms of each particular dimension is available. One has to decide on a set of weight to be used for computing an aggregate index. Depending on the structure of the weighting system, more emphasis might be placed on some dimensions and less on others. This subjective way of computing CSR indices is prone to criticism, as it might favor some dimensions over others and therefore some companies over others state Manescu C. et al. [11]. Some scientists are analyzing the impact of CSR on the basis of the principles of Data Envelopment Analysis [12].

McWilliams and Siegel in 2001 examined CSR activities and attributes as a differentiation strategy. They concluded that managers can determine the appropriate level of investment in CSR by conducting cost benefit analysis in the same way that they analyze other investments.

We extend prior work connected with CSR assessment by empirically examining case studies and verifying the determining the appropriateness of usage «cost-benefit» analysis in CSR

## 3. The purpose of this study

The *object* of research is the social responsibility of business.

The *subject* of this study is the usage of «cost-benefit» analysis in CSR.

The *purpose of this study* is to prove or deny 2 main hypotheses:

- 1) does «cost-benefit» analysis affect the very essence of the concept «socially responsible business»?
- 2) can «cost-benefit» analysis be applied while assessing the social responsibility of business?

To reach the purpose of the article we empirically examined case-studies and verified the determining the appropriateness of usage «cost-benefit» analysis in CSR.

## 4. Theoretical framework and methodology of the research

The problem of applying «cost-benefit» analysis in CSR comes because financial measurement of some social categories changes the very idea of them. In this context question about social responsibility of business becomes more urgent when it comes to the comparison of costs that an entity has as a result of some unwanted action and alternative expenses due to resolve the troublesome problem. It comes to determining the value of «doing» or «not-doing» something in the context of CSR.

The scope of economic approach applicability is not limited by only material goods and needs, or even by

whole market sector. Valuation and measurement are questions that can be put not only in economics but also in philosophy, ethics, and psychology. Determination of non-market goods value was undertaken for the first time in the history of early institutionalism by Commons J. [13] and Mitchell W. [14]. They conducted the analysis of the psychological, social and legal aspects of the purchase price. Representatives of social and institutional areas that are critically rethink the theory of marginal cost were Galbraith J. [15], Myrdal G. [16], Coase R. [17], North D. [18], who investigate toolkit of the theory of value for the study of social categories. According to Sosnina T. «institutionalists understand economy as a large-scale evaluation process and the concept of value is extended to the entire complex of value relations» [19]. Marx and his followers used the «economic approach», as it was accepted by them not only to the behavior on the market, but also to politics, marriage and to other forms of non-market behavior [20]. For a Marxists economic approach means that the organization of production is crucial, pre-determining social and political structure. It is emphasis the material goods, aims and processes, conflicts between workers and capitalists and universal subordination of one class to another.

The economic approach provides a holistic framework for understanding human behavior. Economic behavior means that the subjects of social relations want to maximize their benefits, taking into account comparing explicitly or implicitly the potential costs and benefits. Such economic behavior leads to the «cost-benefit» assessment of socially responsible activities.

As a *methodological framework* research we selected comparative and logical analysis, as well as case and system analysis

### 5. Cost-benefit analysis in CSR worldwide

Can a company claim itself as a socially responsible if in the case of batch release of cars that have some defect that lead to accidents the company instead of return released for sale cars pays aid to victims for instance? Action on payments can be considered separately, as social assistance, but taking into account the possibility of returning car from the market impose a shadow on the social significance of such project. Probably such actions have been taken as a result of comparing the costs of social benefits and returns batch release of cars.

Smoking employees provoke for companies considerable costs such as performance decline as a result of a greater number of breaks, increasing the number of hospitality cases compares with workers who do not smoke, the high cost of health insurance. As a result many companies set bonuses for non-smokers as well as cheaper health insurance to decrease such «smokers expenses». This also applies for people with overweight, blood pressure and cholesterol levels.

Since March 2010, the United States enacted amendments to the legislative act «The Patient Protection and Affordable Care Act», which allow businesses to use remuneration of its employees or a fine of not more than 30 % of the cost of health insurance for the achievement of relevant goals such as stop smoking, reduce blood pressure [21]. Eighty percent of major U.S. companies now offer financial incentives to those of its employees

who participate in wellness programs. And nearly half are being punished for bad habits, usually by increasing their contributions for health insurance [22].

People are incentivized to quit smoking by the promise of having their own money returned to them state Giné X., Karlan D., and Zinman J. [23]. Smokers in the Philippines were offered the chance to deposit money into a noninterest-accruing bank account while they tried to quit with the promise they would get it back if they passed a nicotine and cotinine urine test six months later. If they failed, the money would go to charity.

The annual Hewitt Associates study of trends related to health conducted in 2010 states that 600 large U.S. companies, which represent more than 10 million workers (47 %) use or plan to use financial penalties over the next 3 years or 5 years in relation to employees who do not participate in programs related to improving health [24].

### 6. «Cost-benefit» analysis in CSR provokes it core changes

From a liberal point of view cases from Part 5 of this article is not acceptable, because in this situation, a person perceives the company as a responsible person, left no field for person's own actions. Financial incentives substitute for other, more correct motives. This process we can call manipulation using financial incentives. The company replaces the concept of social responsibility by financial incentives for employees to reduce costs associated with healthy workers in the enterprise.

Companies that pollute the environment, sometimes choose for themselves an extra cost to local communities calling it CSR, rather than installing expensive equipment for processing waste or water and air filters. In this case, considering such payments simply as additional costs, companies flout rules on the protection of the environment and replace the concept of social responsibility with concept of paying for additional services. Meanwhile it claims as a CSR activity. That is, the atmosphere is considered as an expensive trash and not finite resource.

In some cases it is even regulated by international agreements. In the 1997 at the Kyoto conference on the problem of global warming, the United States insisted that any binding international emission standards should include trading schemes that allow countries to buy and sell the right to pollute [25]. Kyoto Protocol on combating climate change gave each country a choice: either to reduce their greenhouse gas emissions or pay another country for such reduction. And now clean development mechanism (CDM) introduces by United Nations Framework Convention on Climate Change allows emission-reduction projects in developing countries to earn certified emission reduction (CER) credits, each equivalent to one ton of CO<sub>2</sub>. These CERs can be traded and sold, and used by industrialized countries to a meet a part of their emission reduction targets under the Kyoto Protocol.

Today, there are CO<sub>2</sub> trading markets. For instance Texas Climate & Carbon Exchange [26] offers an unparalleled trading platform which is robust, transparent and secure. In terms of full anonymity the exchange promises to help you sell or buy vouchers for carbon dioxide emissions.

Under the pilot program, 635 companies in Shenzhen (China), responsible for about 38 % of the city's emissions had to reduce their carbon intensity by almost

10 % per year by 2015. However trading on the Shenzhen Emissions Rights Exchange saw transactions of emissions allowances completed for a total of 21,112 tCO<sub>2</sub>e. That gave the emitters the option of trading carbon offsets in the form of Chinese Certified Emission Reductions, which are issued by the National Development and Reform Commission [27].

This programme allows buying emission rights instead of reducing emission themselves. Emission reduction will come from those entities that can do it. However «we should try to strengthen rather than weaken the moral responsibility for environmental pollution» [22].

Nowadays, oil and airlines companies offer their customers to contribute money in order to neutralize their personal contribution to global warming. British Petroleum site [28] allows everyone to calculate the amount of CO<sub>2</sub>, person emits into the atmosphere using the car and offset these emissions through donations for the implementation of «green» energy projects in developing countries. Such calculation offers the British Airways company [29]. ICAO Carbon Emissions Calculator a device presents a general methodology developed for estimating the amount of carbon emissions generated by a passenger in a flight, for use in carbon offsetting programmes. Person can neutralize the share of greenhouse gases released into the atmosphere during the flight by paying corresponding amount of money. Airline promises to compensate the damage caused to the nature by your trip, sending money through «One destination carbon fund» to respective needs.

Strengthening the role of the financial factor significantly violates the ethical issue of environmental protection. The global market of quotas pollution can significantly complicate the development of skills of self-restraint and fair sharing of responsibility for the actions needed to comply with environmental ethics. And it still can be efficient states Michale Sandel [22]. All of these actions are considered in the context of corporate social responsibility, which is quite natural, but they have with certain danger inside. Such payments are essentially the price of the responsibility for climate change.

## 7. Conclusions

The above cases indicate that in the context of social responsibility the usage of financial valuations in relation to social objects as incentives as well as a «cost-benefit» analysis abolish the very concept of social responsibility. So, the first hypothesis of the article is confirmed. Moreover, the «cost-benefit analysis» only exacerbates the situation. This fact denied second stated hypothesis that cost-benefit analysis can be used when assessing the social responsibility of business.

Even in the case when the event is economically advantageous to be socially responsible it should have moral value. Not all progresses are positive. Even large-scale social reforms create problems for certain people. Using market-based approaches in the field of social responsibility can lead to an exclusion of moral values. The business concerning with it, in our opinion, should abandon the «cost-benefit analysis» in practice of social responsibility. Taking in account these facts we propose during the analysis of any case in CSR proceed from the fact that it was adopted on the basis of «cost-benefit» analysis in a situation of «what if...?». This does not affect the

calculation of effectiveness of CSR activity; however it will valuates the moral aspect of the issue.

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#### АНАЛІЗ ЗАТРАТ І ВИГОД: ОПРЕДЕЛЕНИЕ ЦЕЛЕСООБРАЗНОСТИ ИСПОЛЬЗОВАНИЯ В КСО

Основная цель работы заключается в доказательстве того, что сравнение расходов и выгод социальной активности меняет сущность корпоративной социальной ответственности (далее КСО). Социально-ответственная деятельность должна реализовываться с учетом всех расходов и выгод социальной активности, но без применения традиционных экономических утилитарных подходов. Авторы работы утверждают, что от применения данного метода финансового анализа в практике КСО следует отказаться.

**Ключевые слова:** корпоративная социальная ответственность, оценка, анализ затрат и выгод.

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## ОБҐРУНТУВАННЯ ВИБОРУ НАПРЯМКУ РЕАЛІЗАЦІЇ СТРАТЕГІЇ ІМПОРТОЗАМІЩЕННЯ НА ПІДПРИЄМСТВІ МАШИНОБУДІВНОЇ ГАЛУЗІ

У статті розглянуто передумови та механізм реалізації стратегії імпортозаміщення на рівні промислового підприємства. Викладені результати дослідження стану машинобудівного сектору доводять актуальність даного питання. Авторами запропоновано організаційно-економічна схема впровадження стратегії імпортозаміщення. У результаті проведеного економічного аналізу товарної політики машинобудівного підприємства було визначено напрям реалізації стратегії імпортозаміщення з метою підвищення його конкурентоспроможності.

**Ключові слова:** товарна група, механізм управління стратегією, матриця БКТ, метод Сааті, коефіцієнт Шарпа, коефіцієнт Бета.

### 1. Вступ

Вітчизняний виробник галузі машинобудування підлягає високому ризику, особливо через підписання угоди з Європейським Союзом, високий рівень інфляції, нестабільний стан економіки, політичну ситуацію в державі, адже продукція, яка сьогодні виробляється українськими підприємствами не зовсім відповідає вимогам високотехнологічного конкурентного ринку Європи через застаріле виробниче обладнання та недосконалість системи управління.

Якщо аналізувати діяльність машинобудівного сектору, то у 2013 р. спостерігаються зниження економічних результатів: зниження індексу промислової продукції склало 7,2 %, обсяги реалізованої продукції зменшилися на 40,4 млрд. грн. (27,2 %), обсяг капітальних інвестицій скоротився майже на 1,5 млрд. грн. (19,5 %), фінансовий результат до оподаткування впав на 7,6 млрд. грн. (практично на 60 %) [1].

Проблема імпортозаміщення актуалізується у зв'язку із високим рівнем дефіциту зовнішньоторговельного