Postmodern Openings

ISSN: 2068-0236 | e-ISSN: 2069-9387

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2022, Volume 13, Issue 1, pages: 267-290 | https://doi.org/10.18662/po/13.1/396

Personal Responsibility as a Problem of Development of Postmodern Society

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Abstract: Considering entrepreneurial activity from the psychological perspective, primarily it is worth to give an answer to the question of what fundamental, ultimate purpose of entrepreneurship is. In the conceptual and theoretical aspect, two opposite points of view are distinguished: the first recognizes focusing of the entrepreneurship mainly on profit subject to obeying existing laws, the second considers business entities as members of society, who bear personal responsibility to society for their behaviour. However, since laws cannot cover all life events, entrepreneurs are obliged to comply with the requirements of the rules of socially responsible behaviour in order to maintain a society based on order and legality. Scientists identify a number of stages that the company goes through before realizing: corporate social responsibility is a tool for creating new value. The first step to the introduction of strategic innovations in companies is to harmonize compliance with the law. Actually, a social company should do this by definition. The second step is when companies begin to realize the need to engage in strategic philanthropy. Thus, corporate funds are established. The third stage is to create mechanisms of self-regulation based on values. The next stage is the direct material benefits from strategic innovations. This is most often the result of increased efficiency. At the last stage, conceptually new products are created, new markets are opened. It is important that strategic innovations through social responsibility are mostly aimed at creating new products and services and are a source of income.

Keywords: Entrepreneurial activity, profit orientation, responsibility to society, American model, European model, social entrepreneurship.

How to cite: Palamarchuk, O., Fasolko, T., Botsian, T., Kashchuk, K., Klimova, I., & Bezchotnikova, S. (2022). Personal Responsibility as a Problem of Development of Postmodern Society. *Postmodern Openings*, 13(1), 267-290. https://doi.org/10.18662/po/13.1/396

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Introduction

Entrepreneurs, in addition to economic responsibility, must take into account the human and social aspects of the impact of their activities on employees, partners, consumers, as well as make a positive contribution to solving social problems in general. That is, society expects from the development of entrepreneurship not only high economic results, but also significant achievements in terms of social goals. Entrepreneurship should be aimed at making a profit in compliance with the rules of the game in open competition without deception and fraud, as well as to be active in areas such as health, environment, public safety, public rights, consumer protection, etc. This means that entrepreneurship must be socially responsible.

In contrast to individualism, as a cultural manifestation of modernism, which denotes decline of the social, common spirit, the postmodern responsibility lies in front of everyone, in front of all and everyone for oneself. Responsibility is not an individual concept, but collective, and is the synthesis between the deontological and pragmaticutilitarian. Croitor (2014) considers responsibility in the context of consistent ethical principles inherent in knowledge-based society as a corporate social responsibility. This form of social responsibility is adapted to a knowledge-based society, and appeals to the sources of uncertainty set by postmodern society. Such business adheres to the principles of business ethics, promotes economic development, takes care of its workers, and also cares about public interests. Entrepreneurship is, first of all, the process of identifying opportunities on the market, distribution of resources necessary to implement these opportunities, and investing resources to use long-term profit opportunities. However, society expects certain achievements in the sphere of social objectives from entrepreneurship development, and not only high economic results as per Nivethigha, Divyabharathi, & Velmurugan (2017). An entrepreneur should know the values and importance of business ethics. Frederic and Lawrence determine business ethics as "application of general ethical ideas in business". Therefore, entrepreneurship should be socially responsible.

According to Biletska, Biletsky, & Savych (2009), personal responsibility is the obligation of a person to evaluate one's desires and to choose behaviour in accordance with the norms reflecting the interests of social development, and in case of breaking them - to report to society and receive punishment.

Khachaturov & Lipinsky (2007) characterize personal responsibility as compliance with certain social rules by subjects of social relations, which

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in the case of irresponsible behaviour, that is such, that goes beyond the norms or destroys the social system, have an additional obligation of personal or material nature.

Unlike Khacaturov & Lipinsky (2007), Plakhotnyi (1981) interprets the concept of "responsibility" quite broadly and does not separate the definition of social responsibility from it. He considers two types: the first is social responsibility, that is, what reaction should be expected from society on the behaviour of each individual, and the second is personal responsibility as a system of individual reactions to the needs of society. The author emphasizes the importance of relation between an individual and the society. An individual has a commitment to the society to act to the good of the public and, at the same time, an individual has the right to expect assistance from the society in realizing their rights and responsibilities and for a certain responsibility of the society for this (Nerubasska & Maksymchuk, 2020; Nerubasska, Palshkov & Maksymchuk, 2020; Palamarchuk et al., 2020).

Taking into account the above, we can define the personal responsibility of business entities to society as a certain level of voluntary, quite often disinterested support for solving social problems on the part of an entrepreneur, takes place outside the requirements of state bodies and in them. That is, personal responsibility, in contrast to legal, involves a certain level of voluntary response to social problems by the business organization.

The concept of personal and entrepreneurial responsibility is comprehended through the category "subject" and "object", where the subject is a specific entrepreneur who interacts with the world, and the object is what entrusted on the subject or should be executed by the subject. Personal and entrepreneurial responsibility may be of the following subtypes: retrospective, if it is referred to a performed action and prospective, if it is referred to things to be done.

Social responsibility was determined by Andrews: "By social responsibility we mean a reasonable and objective concern for the public interest, which restrains individual and corporate behaviour from the final destructive activity, regardless of the prospect of immediate profit, and leads to a positive contribution to human perfection, differently, as the latter can be defined".

Neuro-visualization grounds for personal responsibility, according to Blakemore and Choudhury (2006), are processes in the medial prefrontal cortex, the area responsible for complicated, coordinated and sophisticated processes of thinking which develops during adolescence. In the studies of

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Mergler, Spencer & Patton (2007), certain differences were identified that distinguish small children, adolescents and young people.

Personal social responsibility of entrepreneurs

Deciding to do one way or another, the business entity chooses between its narrowly individual interests and the interests of the wider social environment, between "should" and "want". This is a special mechanism for regulating the behaviour of business entities in a situation of free choice. According to Dementiy (1995), responsibility is a resourceful personal characteristic. Defining the resources of the individual "as such characteristics, human qualities, the presence of which provides a constructive attitude to life, the ability to resolve contradictions and life difficulties, to achieve success", Dementiy (1995) emphasizes that through responsibility a person is able to correlate and determine their abilities and capabilities with the requirements of the environment, society and other people.

In addition, according to Abulkhanova-Slavskaya (1980), responsibility is a central personal characteristic that determines the lifestyle and enables a person to optimally resolve contradictions and difficulties of life. She points to the guarantee of achieving the result of personal responsibility on their own, without paying attention to the expected results and difficulties. At the same time, Abulkhanova-Slavskaya (1980) identifies a set of essential characteristics of personal responsibility: independence, confidence, ability to self-control, self-demand, readiness to overcome difficulties, independence from others and their assessments and influences, ability to assess their capabilities and disadvantages.

According to Rean (1999), responsibility is connected not only with the essence of being a mature person, but also with the success and ways of its self-actualization.

Minkina (1990) identifies "three components that characterize the structure of responsible actions of the subject: cognitive, volitional and practical (responsible behaviour and activities) responsibility". Ivannikov (2006) interprets responsibility as a factor of moral and volitional regulation.

Mudzibayev (1983) among the essential features of the responsibility of the individual primarily identifies accuracy, punctuality, obligation, which implies honesty, fairness, integrity. Realization of these qualities of the person, in turn, is impossible without emotional (empathy, sensitivity) and strong-willed (persistence, stability, courage, endurance) qualities. Similar, in fact, is the opinion of that responsibility is the result of many mental functions of the individual: cognitive, emotional and behavioural. The

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essential signs of responsibility, which are manifested in behaviour, are accuracy, punctuality, obligation. Responsible behaviour cannot be realized successfully if a person does not develop emotional qualities: the ability to empathize, sensitivity to the state of another person.

The problem of responsibility includes the main features of current social development, which are expressed in the growth and exacerbation of contradictions between the process of globalization and the differentiation of the relevant subjects. In the light of contemporary crisis phenomena and total risk in the world it is necessary to state the deficit of responsibility, which also encourages consideration of the problem of responsibility of the social subject, in particular the entrepreneur. Of particular importance are studies of the determinants of responsibility of business entities, including factors of formation of specific forms of responsibility.

Personal and social responsibility of entrepreneurship is determined by the importance of this institution for human life and civilization in general. Entrepreneurship is one of the most important social institutions, which supports certain social structures and order in society. And from this, first of all, depends its responsibility in society. Being a strong constructive force, organized entrepreneurship can bring society to a whole new stage of development, the result of which is still unknown. At the same time, we must not forget that the development of entrepreneurship is accompanied by both creative moments and the collapse of established social values, the usual details of the environment, increasing social inequality of people, Therefore, the consequences of entrepreneurship for society can be correlated with all other social institutions. As an institution of science or politics, entrepreneurship can in a short time make the lives of many people happy or, conversely, devalue it, lead to serious upheavals in society. Advice for entrepreneurs is mainly based on the premise that entrepreneurship plays a special role in society. There are concepts of personal responsibility and ethics of entrepreneurship, which are based on the fact that a person is a great value (in entrepreneurship as well as in all other spheres of life). All sections of business management are considered taking into account this thesis (Samoukin & Samoukina, 2001).

The problem of responsibility is key in discussing a number of issues related to globalization, development and functioning of business organizations, increasing the role of the human factor in solving global environmental problems. The role of responsibility as a stable personal trait of the entrepreneur is strengthened in the process of performing his professional duties. An important factor in the successful operation of an entrepreneur is not only individual achievements, but also effective work for

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the benefit of the team and society as a whole. It is necessary that the entrepreneur relates each of his decisions and actions with public values and principles, and not guided only by their own interests or ambitions. Both his professional development and self-development and life in society as a whole depend on it. Throughout a professional career, the influence of responsibility as a personal trait on the content and direction of professional growth of the entrepreneur is a decisive and determining factor. Therefore, the study of responsibility as a determinant of professional development is certainly an important scientific and practical task.

Responsibility as an essential sign and personality trait began to be considered by psychologists relatively recently, in the second half of the 20th century, with the appearance of the humanistic trend in psychology. The object of humanistic psychology is not the prediction and control of human behavior, and the liberation of man from this control. As noted by Jean-Paul Sartre (2001): "Man is nothing more than what he makes himself. This is the first principle of existentialism". That is, each person is responsible for who he is and who he becomes. Only the person himself is responsible for the choice he has made. This paradigm of responsible personality is continued by other humanistic psychologists: Maslow (1990) in his theory of selfactualization; Perls, Hefferime & Goodman (1993) theory of "personality authenticity"; Rogers (2007) with his phenomenological theory of personality; Frankl's logotherapy (2000), the subject of which is the search for the meaning of human existence, etc. Thus, humanistic psychology as the basic model sees a responsible person who has the opportunity to freely choose among all possibilities and projects his own destiny.

The basis of human existence is self-creation, a responsible choice of development. This process is self-efficacy, noting that human behaviour is determined, but determined in part by the individual himself, not just environmental factors. Important about responsibility is Rotter, Sullivan & Michelle (2007) cognitive theory of social learning, and especially his "locus of control", which is a generalized expectation of the extent to which people control and evaluate their own actions and the course of life. Rotter et al. (2007) without using the term "responsibility", defines it as a property of the internality of the individual, as opposed to externality. It is believed that the internality and externality of the locus of control are stable personality traits formed in the process of socialization. Quite close to the "locus of control" is the concept of "personal autonomy" in the theory of self-determination and cognitive assessment. A person is called autonomous when he acts as a subject based on a deep sense of self. To be autonomous means to be self-initiating and self-regulating. Self-determination is a universal mechanism and criterion

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for the normal development of personality, including professional development. The feeling of self-determination is the realization of oneself as the cause of one's own actions.

Thus, Western psychologists, especially humanistic and cognitive, recognize responsibility as a property of a developed personality, which is closely related to freedom of choice in human behaviour and is crucial for self-design of personality.

If the specifics of the development of Western psychology was the existence and interaction of several competing currents at the same time, then in domestic science there was a single, ideologically determined psychological concept that developed quite thoroughly and deeply. The starting point of Leontiev's research (1975) was the connection between human subjectivity and activity. The scientist argues that human abilities and functions, which have a social character, are not inherited. This idea opens the way to the theory of human self-creation. Man himself has the freedom to plan his own behaviour and is responsible for it. Important in understanding responsibility as a property of the individual and the mechanisms of its manifestation is the "theory of attitude" according to which the attitude of the main regulatory mechanism of human behaviour, which determines its direction and selective activity. Conscious behaviour is determined by the mechanism of objectification, according to which a person opposes himself to the external environment, begins to realize reality as it is, and objectifies his behaviour. The scientist considers, that responsibility is the main characteristic of the individual, through which a person can be higher than their own needs, to act as a subject of will. Attitude is an indicator of readiness for activity and responsibility.

The idea of attitude was highly praised by Rubinstein (2002), who focuses on conscious, personal components of behaviour. Responsibility, according to Rubinstein (2002), is a serious attitude to life, which includes the idea of its irreversibility, that its determination is carried out here and now by the specific act committed by man. According to Leontiev's (1975) multilevel model of personal self-regulation, responsibility (forms of regulation) in integration with freedom (forms of activity) is a mechanism of autonomous self-determination of a mature personality, which is formed in adolescence. Muzdibayev (1983) emphasizes that responsibility is not impersonal, it is always associated with the subject, which can be an individual, team or large social community. Responsibility is a property of the character of the individual, a quality that characterizes the social typicality of the individual. The scientist considers three vectors of progressive development of responsibility: from collective to individual,

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from external to internal, from responsibility for the past to responsibility for the future.

However, it can be stated that the problem of personal responsibility in the framework of psychology is devoted to a very unknown number of works, and the study of the responsibility of business entities is almost absent. Therefore, certain aspects of the problem of liability need more detailed research. Responsibility as an important determinant of professional activity of entrepreneurs has not been the subject of special research at all. Personal responsibility is an important type of responsibility of the entrepreneur, which is becoming more important every day.

Personal responsibility of entrepreneurs to society is not only an integrative characteristic of the responsibility of the individual in general, but the responsibility of a higher level than the individual, because the object of this responsibility is society. Considering the process of formation of responsibility as an individual character trait, most scientists determine the vector of progressive development from external to internal (individual), when the main instance of responsibility is not external entities, but their own conscience. The next stage of its development, especially in the interaction of the individual with society in the performance of professional duties, is the vector from the individual responsibility of the employee for professional duties to the head to the personal responsibility of the head to subordinates, enterprises, society in general. The personal responsibility of entrepreneurs is not so much their public reputation as their awareness of their duty to society, as well as their ability to make and fulfil promises that meet public expectations and are within the scope of authority and competence of entrepreneurs. The personal responsibility of the head is reflected in his decisions, goals and priorities, means and methods of implementing these decisions. In contrast to the external aspects of the responsibility of entrepreneurs (legal and social responsibility), internal responsibility as a subjective quality of the entrepreneur's personality is the most important integrating and regulating source of its external manifestation. And if the amount of external responsibility of the entrepreneur can be measured quantitatively, for example, as the possible amount of damage, then assess the level of responsibility as a personal trait is possible only if it is consistently identified in the process of professional activity. There is a pattern: the greater the amount of authority given to the entrepreneur, the higher the requirements for the level of his internal responsibility.

The responsibility of the entrepreneur's personality has a complex structure. Among the variety of approaches to its definition, based on the theoretical analysis, we have identified three main ones:

three-component;

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- functional;
- factorial.

The key views formed the basis for the development of a theoretical model of the integration structure of responsibility. According to this model, the structure of responsibility of business entities consists of two parts:

- external structure of responsibility (subject, object, instance, time perspective);
- internal structure of responsibility, which is formed by the unity of the three main components (cognitive, emotional, behavioural) and a number of additional (motivational, regulatory-volitional, moral-ethical).

The formation and development of the components of the internal structure of responsibility determine the level of responsibility, the phenomenological description of which is the type of responsibility of the entrepreneur.

Responsible behaviour is determined. Among the factors and reasons for the implementation of responsibility are distinguished:

- internal personal determinants related to the subject of responsibility - the identity of the entrepreneur;
- external situational, related to the context of responsibility the situation.

Responsibility is always associated with the motivational sphere of the entrepreneur's personality, his intellectual potential, moral and ethical worldview, so in many socio-psychological studies, it is seen as a moral and ethical responsibility that emphasizes its inner conscious essence. The formation of internal responsibility is the main criterion for assessing the level of moral maturity of the entrepreneur in general.

Entrepreneurial activity is a type of socio-psychological activity, which has objectively increased requirements for the adaptive potential of the entrepreneur's personality, determines changes in his mental state and the quality of interaction in the system "subject-situation".

The activities of business entities should involve daily personal responsibility to society. Personal responsibility is one of the defining features of entrepreneurial activity. The activities of the entrepreneur should begin with taking responsibility for the results of their work. Personal responsibility should provide for a responsible attitude of any enterprise to its product or service, to consumers, employees, partners; active social position of the enterprise, lies in harmonious coexistence, interaction and constant dialogue with society, participation in solving acute social problems.

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The phrase "personal responsibility" became widespread in the 1970s, although various aspects of personal responsibility were the subject of organizations and management in the late nineteenth century, and in some aspects even earlier. For example, Ukrainian magnates-patrons of the end of the XIX century largely involved in improving the social standard of living of the population of Ukraine: revived educational institutions, introduced land lending, created the first banks and the like. Given the traditions of Ukrainian philanthropy, the issue of corporate social responsibility (or corporate social responsibility, according to some experts), is currently becoming extremely relevant for any region of Ukraine.

Discussions about the responsibility of business entities began in the 70s and 80s, when the public began to learn about the hidden negative consequences of companies. Society has begun to pay attention to the catastrophes caused by the activities of industrial enterprises, rivers in which it is impossible to swim, lost health in the workplace without further social protection. The discussion of the role of entrepreneurship in society and the social responsibility of companies began with the publicity of such problems.

There is no single definition of personal responsibility and probably cannot be, because it is a systematic approach to a complex problem. They all differ thematically and geographically. Some actively associate personal responsibility with creating sustainable communities. While in the United States personal responsibility is very often associated with employee volunteer programs and charity, the European understanding of social responsibility is to conduct business in a socially responsible way.

Personal responsibility in a broad sense acts as a definition of society's expectations of owners and management, production structures, on the one hand, and their awareness of their duty to society, team, individual for their actions and their social consequences - on the other. Today there are two leading forms of personal responsibility of entrepreneurship – "open" and "hidden". An "open" form of personal responsibility is based on the idea of making a commitment to address those issues in which society is interested. This form usually encompasses voluntary and self-defined behaviours and strategies for accountability to society. "Hidden" form refers to the official and informal institutions of the country, through which the responsibility of corporations for public institutions is agreed with entrepreneurs or prescribed to them. The "hidden" form of responsibility usually includes those values, norms, rules that most often legally oblige entrepreneurs to build their behaviour in the public, economic and political interests of the country.

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Forms of personal responsibility of entrepreneurship

As an example of an "evident" form of personal responsibility is often taken the American model, which is known for its traditions of personal self-regulation and complete freedom of entrepreneurs. In the economic aspect, this activity meets the principles of corporate governance, decent remuneration and consumer protection. At the same time, there are very few requirements for the conduct of business entities enshrined in legislation, and the ethical responsibility is manifested in the fact that business entities pay much attention to the support of local community. Prominent examples of the fact that the vast majority of personal responsibility initiatives are voluntary for entrepreneurs, by their very nature, and that the employer-employee relationship is the subject of a bilateral agreement between the parties and the health insurance is a voluntary procedure.

Moreover, American business entities make a significant contribution to sponsoring culture, art, and university education, which is also a tradition that has been widespread in the United States since the nineteenth century, claims Carrol (2008): Rockefeller Public Libraries, Carnegie Initiatives etc. As a result, there are a large number of various mechanisms for solving social problems with the participation of entrepreneurs.

It is difficult to find a country (excluding those where health care, education, pensions and insurance systems, and other important public areas are funded by the state) where the private sector provides more care about vocational education than in the United States. This is due to the fact that the business community is interested in voluntary donations to socially important areas for staff and participation in various social programs, and on the legislative level, the socially responsible behaviour is encouraged through numerous tax benefits and offsets. A responsible and clear civic position of American entrepreneurs on personal responsibility plays an important role. Despite a minimal participation of the state in the life of entrepreneurship, the latter widely finances a variety of non-profit projects. A classic example is the world-famous 49 billion USD Bill and Melinda Gates Foundation, which is fully funded by the couple's personal wealth aimed to improve education and health care not only in the United States but also in other countries around the world. This example is sharply contrasted with the entrepreneurial behaviour of the "post-socialist space" millionaires and billionaires who not only ignore charity or donations for these purposes, but disregard the law, preventing their own students from attending educational establishments to avoid even minimal costs. This contrasts sharply with the

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traditions of entrepreneurship of "evident" form of responsibility and can be described as entrepreneurial savagery.

A rather illustrative example of the "hidden" form of personal responsibility of entrepreneurship can be the so-called "European model" in general, and the British in particular. They have become widespread over the last quarter of a century, although their traditions have been formed over a much longer period of time. European entrepreneurs, in contrast to American ones, who often initiate joint responsibility themselves, often going beyond the legal requirements in issues connected with relations of private entrepreneurs with their stakeholders, have shown greater moderation in matters of personal responsibility to society.

The "European model" of personal responsibility of entrepreneurship cannot be characterized as an "open" line of conduct of entrepreneurs. First of all, the countries representing this model have a fairly deep and detailed legislation: norms, rules, standards and laws, according to which taxes are mostly high, as well as the level of state responsibility for financing socially important areas and the level of social protection. This reduces the need for charitable infusions, which partly explains the lower prevalence of charity and philanthropy in countries where there is a widespread "hidden" form of responsibility, and the evident is governed by law.

Thus, a comparative analysis of the American and the continental models of personal social responsibility has revealed some differences in legal, ethical, economic responsibility, and charity as well.

Typically, American approach to economic responsibility is mainly focused on profitability of entrepreneurship and the responsibility of entrepreneurs to their shareholders. Europeans in this group of relationships also include responsibility to employees and local communities. Americans and Europeans assign completely different roles to state regulations. If the former consider them as violation of the limits of their own personal freedom, the latter seek to extend legal liability to all other forms of social responsibility. In many European countries, health insurance and health care for workers are compulsory, pension regulation and other socially important issues are enshrined in law.

Representatives of the continental model usually attribute social problems to the realm of ethical responsibility. And the higher level of public attention in Europe compared to other countries, for example, on nuclear energy, genetic engineering, testing of medicines on animals is associated with a lower level of trust in business circles.

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Due to the fact that an important trend in postmodern development is a comprehensive process of globalization, one sees a gradual reduction in differences in various cultural and political centres and groups, according to Krasivsky (2017), this could not but affect the relationship of "American" and "continental" responsibility systems. This explains the trend towards an "open" model of corporate social responsibility.

Integrating the experience of the diversity of personal responsibility traditions and noting the richer legacy of the American experience, analysts consider the "European" experience to be more acceptable to "post-socialist" countries.

In connection with the debate about the relationship between business circles and society, which arose as a result of the phenomenon of globalization, the topic of corporate social responsibility has become widely discussed in business circles (Vieira, Jorge & Prudêncio, 2010). This interest, according to Jamali, Sidani & El-Asmar (2009), originates in connection with the beginning of international trade as a consequence of the phenomenon of globalization. According to the European Commission, corporate social responsibility is "companies that act voluntarily and beyond the requirements stated by law to achieve social and environmental goals during their day-to-day business activities". Therefore, in the context of this topic it is necessary to consider such concepts as "social entrepreneur" and "social entrepreneurship". It is necessary to distinguish the social responsibility of all business entities of the country to citizens from the specific socially important tasks set by representatives of a particular community of "social entrepreneurs".

Social entrepreneurship can have at least three approaches. In the countries of the Western Hemisphere, non-profit organizations (NPOs) are most often the subject of social entrepreneurship. Their activities are aimed at achieving the statutory goals, which, in turn, are centred around the target group in the form of providing services to solve social problems and improve quality of life. The fact that NPOs successfully solve most of the social problems by receiving funding from the target group, population, the state and donors, indicates that this society has a strong tradition of self-organization of the population.

The second approach is typical for European countries. The subject of social entrepreneurship in this case are enterprises with a social mission. These companies primarily set social goals for the benefit of the community, and only then economic. And the form of ownership of these enterprises is collective.

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The concept of "social entrepreneur" is best highlighted in the third approach, which is characteristic of international funds of various forms of ownership, which support certain areas of socio-economic activity, which is considered to be innovative activities. A social entrepreneur is a leader, an innovator, a subject of this social entrepreneurship. As an example, one can take the Skoll Foundation (USA), Schwab Foundation for Social Entrepreneurship (Switzerland) and Ashoka Foundation (India). The subject of a social entrepreneurship may also be individuals and their activities. Creating a target group, its support, improving quality of life and labour is something that the activities of many organizations are directed at in the form of creating an initiative group, or even a research centre.

Consequently, under "social entrepreneurship" we understand entrepreneurial activity, revenue from which is directed at implementation of the mission or statutory goals of the organization.

In accordance with such determination the characteristic features of social entrepreneurship are: a subject of social entrepreneurship in the form of NPOs, an enterprise with a social mission, a social entrepreneur, a target group at which activity is aimed; income which is used to finance its activities; achievement of social effect by innovative means.

The "social entrepreneur" faces the following challenges:

- 1) solution of yet unresolved social problem due to impossibility to use certain resources by representatives of the target group;
- 2) introduction of an innovative mechanism for solving a certain problem;
- 3) setting up a new lifestyle when the target group has access to resources.

Thus, a new social balance is created, which provides for the best conditions for people in society, and the "social entrepreneur" becomes an important figure in society, because in a good sense they breakdown the established order of things, that is, solve the problem with which certain part of the society has already put up. They develop and introduce a new way to solve the problem themselves - in the form of a service or a product. Social entrepreneurs lay a way for a wide introduction of a new solution that eventually changes the system and unfair position of people.

Social entrepreneurship is the possibility of partial and dynamic solution at the local level of acute problems of society, which are beyond the reach of government structures. And they need to take great care of social entrepreneurship. Government officials should consider social entrepreneurs as assistants in solving a full spectrum of problems. Social entrepreneurs can use a number of mechanisms for this end: attracting the target group to

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production of goods or services (solving problems of re-socialization, adaptation, employment, etc.); use of benefits in providing services to representatives of the target group; financial support of the target group from the revenues of the enterprise.

Ethical responsibility in the field of social entrepreneurship activities, based on the foregoing, can be characterized by the following principles:

- providing consumers with high-quality goods and services;
- creation of attractive workplaces, paying legal salaries and investment in the development of human potential;
- strict observance of the current legislation (tax, labour, environmental, etc.);
- effective management of entrepreneurial business aimed at increasing the welfare of the shareholders;
 - building decent relationships with all stakeholders;
- doing business in accordance with the principles of business ethics and meeting the expectations of the local community;
- use of partnership programs and local society development projects for formation of civil society.

Thus, among social goals set by producers, quality of goods and services is not in the last place. It is in the producer-consumer relationship that we see the prototype of the state-citizen relationship, because the "consumer economy" played an important role in shaping the civic culture of the West. It allowed a person to feel responsible for their choice first in stores and then at polling stations. This is how civil society is formed.

A personal responsibility of business entities is manifested by decent, timely paid salaries, absence of workers' discrimination, child labour, respect for rights of migrants and normal working conditions for employees. Personally responsible entrepreneurial activity is the activity where environment is taken care of. Personally responsible business takes into account relationships with the local community. Ultimately, it is entrepreneurial activity that should motivate the state to social reform; to implement various social programs.

All of the above is focused on the problem of "person-entrepreneurstate".

Therefore, the society in the postmodern era needs a well-established relationship between the state, business and community. All this should take place on the basis of partnership within agreements. The ground for which should be some recommendations to the state and business:

- to the government agencies:

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- government agencies should provide equal maximum strict and effective control over observance by all market players of social, tax and other fiscal obligations established by law;
- government agencies at all levels should abandon the methods of direct or indirect coercion of entrepreneurs to fulfil social obligations above the statutory level;
- the state should make efforts to form a favourable public opinion about entrepreneurship and perceive them as active assistants in solving often hopeless socio-economic problems;
 - to entrepreneurs:
- entrepreneurs are obliged to act in a lawful manner and fully fulfil social obligations;
- entrepreneurs should involve the state, owners, staff at the expense of local associations, public associations and business partners in the circle of stakeholders;
- entrepreneurs should voluntarily inform the public about their social activity.

Thus, corporate social responsibility is a term used to define the obligation of private companies to be accountable to all socially interested persons for their activities not only in the economic but also in the social and environmental spheres, which aims to implement the principles of sustainable development. The first sign of socially responsible entrepreneurship is the awareness of oneself as a "corporate citizen". This means adhering to high standards: production of quality and safe goods, ensuring proper working conditions for employees, providing them with equal opportunities, as well as investing in training and staff development. It also means adhering to the ethical rules of doing business in a transparent and open manner, the introduction of effective corporate governance, payment of taxes.

The second is the activities that the company directs to improve life in the community.

Companies that are guided by the comprehensive idea of corporate responsibility are not limited to social obligations, but also include all aspects of corporate activities, namely:

- attitude to employees with due respect;
- support for employees based on trust and partnership;
- establishing trusting relationships with customers;
- providing high-quality, safe products;
- care for the environment by conserving resources;
- openness of the company to the general public.

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The concept of corporate social responsibility was formed in the West relatively recently, about 30 years ago. Until now, there have been disparate standards in various areas of corporate governance, relating to employee relations policy, corporate ethics, and approaches to environmental protection. In the field of corporate social policy, standards and rules were not developed at all, a random approach prevailed: work on inquiries, responses to requests from local authorities or trade union demands. However, since the late 1970s, leading companies in the United States and the United Kingdom have begun to understand the need to combine the disparate elements of corporate policy related to the company's relationship with the external environment and to develop holistic approaches to interaction with society.

In general, despite the increase in the number of publications on general issues of personal responsibility, this topic of research on entrepreneurship has not yet formed as a clearly identified area. Basically, collective social responsibility is considered in the context of research on the analysis of business ethics.

It should be noted that in recent years, the interest of scientists in the problems of social responsibility has grown somewhat, and a number of scientific papers have appeared on various aspects of corporate social responsibility.

According to (Maignan & Ferrell (2000), corporate social responsibility policy consists of the economic, legal, ethical, and discretionary responsibilities of businesses to their stakeholders. If a company is socially responsible, then, claims Jason Fernando, a Canadian professional investor and a writer, it will do its business in a way that improves society and the environment, rather than negatively affect them.

Lindgreen & Swaen (2010) believe that the right strategy of corporate social responsibility is aimed at achieving coherence between economic and social goals. However, in the case of the influence of both predictable and unpredictable factors and circumstances, the advantage will not always be towards the financial well-being of the company.

This concept is included:

- corporate ethics;
- corporate social policy towards society;
- environmental policy;
- availability of corporate governance system;
- undisputable observance of the rights and freedoms of consumers, suppliers, staff;

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staff policy.

Since the terminology of the theory of corporate social responsibility is still evolving and is in the process of constant change and improvement, it is difficult to define exactly what corporate social responsibility is. The term "corporate social responsibility" is closely related to such terms and concepts as "corporate sustainability", "corporate citizenship", "corporate social investment", the principle of the triple factor, or the principle of "triple bottom line approach", "socially responsible investment", "business sustainability "and" corporate governance".

Corporate social responsibility of entrepreneurship is a concept of involving social and environmental aspects in the activities of business entities on a voluntary basis and interaction between various stakeholders (groups of influence); it is the contribution of entrepreneurship to achieving the goal of sustainable development, which provides a balance of economic, social and environmental goals of society, their integration into mutually beneficial prescriptions and approaches; it is a way to improve the company's efficiency in both the short and long term. Social responsibility is a voluntary initiative (although there are countries for which the principles of social responsibility are mandatory), and for its full implementation it is important how companies interact with internal and external groups (employees, customers, communities, NPOs, government and international organizations, etc).

An enterprise development strategy that takes into account only economic indicators, aimed at achieving short-term results, undermines the foundations of long-term sustainable development and, as a consequence, the competitiveness of the business itself. Social responsibility should be an attempt to go a certain distance and analyse where and how a company can help solve social problems, developing itself and developing the environment around it.

In the era of the global economy, businesses should feel responsible for how they conduct their business and how they fulfil their social role. Since entrepreneurial activity today is the main pivot of the development of society, the more and more the main topic is the responsible behaviour of business entities in relation to each other, to their employees, consumers and society as a whole. In recent years, internal trade disputes, corruption, misconduct of entrepreneurs, "MAD-syndrome" (mergers, acquisitions, divisions) spill over into society and confuse the public. In the field of entrepreneurship, important components should be not only resources, machines, documentation, production and logistics operations, but also human relations in various fields - with partners, customers, professionals,

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subordinates, government officials and labour collectives. The authority, reputation, image of the company and, accordingly, the success of the enterprise as a whole depend on how harmoniously these relations develop. It can be argued that entrepreneurship should act not only as a profession or a hobby of something promising, but as a special world of concepts and methods, a unique culture of behaviour, a unique way of thinking and a unique lifestyle.

For a contemporary entrepreneur, personal responsibility must exist in the form of consolidated norms of behaviour of the entrepreneur, the requirements of cultural society to his style of work, social image, the nature of communication with people. Even Pythagoras (584-500 BC), the founder of the philosophical school and the Pythagorean union, claimed: "Man! Don't do to others what you don't want them to do to you!" Further developing this moral norm, he declared: "People! Try to have better customs than laws first: customs are the first laws". Pythagorean doctrine, which paid considerable attention to mathematics, astronomy, physics, philosophy, psychology, was the first attempt to understand the quantitative aspect of the world, which is certainly relevant for understanding the historical and ethical roots of entrepreneurship, Kredentser (2009).

It should be noted that Ukrainian companies have many examples of personally responsible behaviour: from improving the working conditions of employees to active philanthropy. Well-known examples include the assistance of entrepreneurs in rebuilding Ukrainian churches in Western Ukraine; concern of managers of large enterprises, in the East, in metallurgical areas, for the social protection of their employees, etc. However, the social development of Ukrainian regions is still far from perfect, and the role of entrepreneurship here should not be limited to temporary charitable events or individual charitable projects. To understand the importance of corporate social responsibility in Ukraine, there are already some developments.

Today there is a Centre for the Development of Corporate Social Responsibility and the Socially Responsible Business Community; in February 2010, the first meeting of the Advisory Board for the development of the National Concept for the Development of Corporate Social Responsibility in Ukraine was held, which is to be submitted to the parliamentary hearings at the end of the year; the Confederation of Employers of Ukraine has developed a draft standard ISO 26 000 "Guidelines for social responsibility". At the same time, Ukraine has more than 140 signatories to the UN Global Compact, an initiative aimed at

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promoting responsible corporate citizenship and involving commercial companies in addressing the challenges of globalization.

The practice of enterprises shows that none of them is able to exist for a long time if it is built on the principles of violation of the code of conduct and does not respect the ethical norms and values of society. Touching upon the problems of social responsibility of entrepreneurs, it would be appropriate to highlight a number of postulates that each business entity must adhere to, namely:

- to take care of observance of laws, to promote law-making in the field of business development;
- adhere to the fundamental norms of public morality, preventing deception, corruption, etc.;
 - focus on the production of safe and reliable goods at fair prices;
 - worry about production safety;
- to achieve harmonious relations with employees, not to allow discrimination in the team;
 - take care of the efficient use of resources, prevent their loss;
- fully and truthfully provide information about the economic condition of the enterprise;
- protect the interests of their partners, investors, joint venture partners;
- recognize the need for competition, but do not participate in its unfair form and do not create unjustified restrictions on competition for others:
- strive for innovation, ensure the introduction of new products and technologies;
- to ensure the usefulness of their work not only for themselves but also for others, for society, for the state;
- to be a humanist, to appreciate education, science, culture, to promote preservation of the environment.

Conclusions

The new approach that should be adopted by business entities in solving urgent problems is to understand that today's society is already entering a new stage of development of earthly civilization. At this stage there is a reassessment of ideals and values and the formation of a person who has greater personal responsibility and is focused on compassion for all living things. In the context of globalization of interdependence, old approaches and values in the field of entrepreneurship, which were based on limited self-sufficiency and self-development, can no longer be applied.

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Entrepreneurs are obliged to adhere to the values that have emerged from human progress and consist of respect, tolerance, mutual understanding, responsibility, honesty, sincerity and generosity.

Researchers highlight a number of stages that a company goes through before realizing it: corporate social responsibility is a tool for creating new value. The first step to the introduction of strategic innovations in companies is to harmonize compliance with the law. In fact, a social company should do so by definition. The second step is when companies begin to realize the need to engage in strategic philanthropy. Thus, corporate funds are established. The third stage is to create mechanisms of self-regulation based on values. The next stage is the direct material benefits from strategic innovations. This is most often the result of increased efficiency. At the last stage, conceptually new products are created, new markets are opened. It is important that strategic innovations through social responsibility are mostly aimed at creating new products and services and are a source of income.

Thus, in the conditions of current transformational processes in Ukraine at consideration of personal responsibility of subjects of business activity it is necessary to speak about personal-psychological essence and specificity of business in comparison with other types of economic activity. It is entrepreneurial activity that is distinguished by a search style, a willingness to test new opportunities in the socio-economic sphere of society and, as a result, a greater openness to personal responsibility to employees, personal responsibility to the state, personal responsibility to the society of the region and the territory in which the enterprise operates.

Acknowledgements

The authors' contribution to the article is as follows: documentation: Olha Palamarchuk, Tetiana Fasolko, Tetiana Botsian, Kateryna Kashchuk, Inna Klimova, Svitlana Bezchotnikova; data collection: Tetiana Botsian, Olha Palamarchuk, Kateryna Kashchuk; data processing: Inna Klimova, Tetiana Fasolko, Svitlana Bezchotnikova; writing: Olha Palamarchuk, Svitlana Bezchotnikova, Kateryna Kashchuk; English translation: Tetiana Fasolko, Tetiana Botsian.

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