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THE NECESSITY OF CREATION THE NEW ECONOMIC MECHANISM DUE TO DEVELOPMENT OF CORPORATE SOCIAL RESPONSIBILITY'S PROGRAMS

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The relevance of appearance the effective mechanism of the interaction of corporations is shown in this article. The economic mechanism includes the continuous cycle of the production of industrial corporations which is directed at solution of the environmental problems. The way of using of environmental payments was analyzed and it allows determining features and the main disadvantages of effective mechanism and making a conclusion of the necessity of changes in the system of environmental management. One of the functions of economic mechanism, which is of incentive nature and which stimulates the concern of both industrial corporations that exert negative influence on the environment, and ecological legislation, is emphasized and analyzed in this work. The role and place of the system of economic opportunities in the stimulating of environmental management are determined in this article. It should be noted, that the environmental payments were described as an instrument of the increasing of the effective use of natural resources.

In addition, the necessity of improving this instrument has been substantiated by the development of economic and organization arrangements. Therefore, we will have an opportunity to achieve specific results in solution of problems of the environmental management.

It should be noted, that the development of corporations has negatively influence on the environment. The doing harm to natural resources destroys the existing ecological system and has negative impact on our present and future generations. It is necessary to develop new methods of management to avoid this situation. The new methods will ensure a balance between social, economic, ecological conditions and environmental management. It is important to know that one of the main methods of decreasing the damage to the environmental is payments. It is directed at stimulating industrial plants to pay attention to their influence on the environment. On the other side, it gives a positive outcome of the economic condition of the country.

The existing system of environmental payments does not provide the necessary concern of the industrial plants in such payments. It is necessary for the government to develop a new strategy. This strategy should be directed at the increase of enterprises' interest and performing the activity in accordance with the prescribed rules and standards. According to all aspects, described before, we may discuss the importance and relevance of the analysis of the existing system of the environmental payments. The development of new methods, which would increase the effectiveness of the use of money from ecological payments, is the main goal of this research. There are many problems, which demand solution, therefore it concerns one of the main goals too. There are many problems which are necessary to solve. For instance:

- To conduct the analysis of the existing mechanism of incentive actions to cause less harm to the environment. Besides, we should underline the main advantages and disadvantages;

- To determine the role and place of environmental management for stimulating industrial plants to do less harm;

- To elaborate the economic system of environmental payments to make it more specific as an instrument of the increase of the effective use of means for the environmental needs. The system of environmental payments is the object of the research for solution of these problems. The instruments of the increasing of effective use of natural resources are the subject of this research[1]. There are many economic instruments in the environmental management. The economic assessment of the environmental damage plays the main role in this system of instruments. It is involved in the sphere of planning, preparing and development of management decisions. Also, the natural resource potential of a country or a region plays the main role in social and economic development. Often it brings the negative impact. To avoid these consequences and to enhance the development of economy, first, the environmental politic, which will be based on the principles of sustainable development, should be established.

Environmental management as an example of the necessity to create the new economic mechanism.

The establishment of the new economic mechanism in stimulating the environmental management is the main condition for sustainable development. It should not have a negative influence on the use of natural resources, but provide a sustainable socioeconomic development. In general, the economic mechanism is a system of economic measures to provide the reasonable use of resources and environmental protection, which are provided by regulations. It is possible to single out the main elements of economic

mechanism on stimulation of environmental management: - measures of economic incentives (subsidies and government grants, tax credits and low-interest loans, accelerated depreciation for energy saving and pollution-control equipment, strengthening of environmental insurance system and the establishment of compensation funds, the introduction of market regulators, such as, for example, selling the rights to trade resources); - planning of environmental management and protection of the environment (evaluation of the resistance of natural resource potential, integration of all natural and economic norms into one complex for a more balanced use of natural resources potential of the regions); - financing of environmental saving organizations; - environmental insurance. Implementation of all the functions by means of the economic mechanism is the main objective of the environmental law. One of these functions is the economic support of the harmonious exploitation of resources and environmental protection. Its implementation is possible when the economic measures, which are included in the economic mechanism, are being followed. This function of the economic mechanism should be of an incentive nature and it must be implemented so that it provides the concern of both industrial corporations and the environmental legislation. There are many economic measures in the environmental legislation, but we will consider only those, which play a stimulating role. For instance: 1) payments for the damage caused to the environment and interior of the Earth; 2) credit and tax incentives, stimulating measures in the field of nature protection [2]. The efficiency of the effective mechanism is reduced because of the lack of the accurate system of stimulating. The system of fines for environmental pollution has not stimulated the measures of nature protection. By that, the responsibility of corporations for the result of their activity was not included in the environmental management.

The main programs of corporate social responsibility which have an impact on economic mechanism

There are many principles, which we should follow to save resources and create the steady development:

- to create more jobs;
- to contribute to the development of production and human development;
- to create a mutually beneficial relationship with people or corporations who have mutual interest;
- to provide consumers with quality products and services;
- to meet the tax, labor, environmental, and law requirements;
- to take into account the public expectations and common ethical standards in business practice;
- to contribute to the development of civil society through partnerships and projects of social development ;
- to improve the efficiency of business, which is focused on the creation of economic value and improve national competitiveness for the benefit of shareholders and society .

The majority of the Russian corporations have already begun to use the principles of social responsibility in production and economic activity. But, unfortunately, they introduce them not for the benefit of society, but for their own beneficial use. However, there are many companies who are aware of the effectiveness of social policies. In large corporations the social goal expenditures amount up to 17% of the profit [3]. If you combine the enumerated principles by general terms, the important principles of enterprises in the field of conducting social policy are consistency, openness, avoiding confrontation, significance. The companies, following these principles, often experience great difficul-

ties. This is due to the fact that, in order to implement the principles of corporate social responsibility, the management of the companies need a lot of resources, time and efforts. As a result, they have to distract them from the current challenges and the development of their activity. Nowadays, our modern businesses frequently lack for conscious decision and a clear understanding that corporate social responsibility of business is not an exception, which has appeared in the existing circumstances. They should acknowledge that it is the norm, which is derived from the essence of big business corporations. It cannot exist and operate beyond the society because it is a part of this society. Large companies are socio-economic institutions, taking the leading positions in the market economies. The quality of consumer goods and the environment depends on the activities of these companies. They create clusters or large circle of interested people, forming an interdependent system of relations that can either grow your business and maintain, or, conversely, result in inactivity of the company and its further disruption. The availability of socio-economic relations once again confirms that the corporation is an important social institution included in the system of social relations, which largely determine the socio-economic development of various sectors of society, and the whole society if to consider the corporate sector in general. The state and the corporate sector are responsible for the welfare of the whole society. Many companies publish reports on social activities. However, it is similar to the Company's Charter. As it was mentioned earlier, they use the principles of corporate social responsibility not for the public interest, but directly for their own benefit. In this context, it is possible to consider the employees' accountability and loyalty to the company. Therefore the corporates' accountability to their own employees and the society in general is not fulfilled to its fullest extent. There are many companies of such sort that were mentioned in the previous sentence. So, following the principles of social responsibility, an organization can maximize their effectiveness in the long term. On the one hand, it motivates to comply with corporate social responsibility, on the other hand, has a positive effect on society in general.

Conclusion

For many years the government has been developing the legislation, which will correspond to the economic measures on providing the harmonious exploitation of natural resources and environmental protection. These measures are provided by legal acts. In addition, the perception and relation of people to the necessity of environmental protection have been changing as well. The theoretical and practical approaches to the mechanism of the ecological regulation of business activity were analyzed in this article. It should be noted, that the main role in the economic mechanism belongs to the environmental legislation, economic instruments on environmental protection and ecological law. The fields of use of the economic evaluation of environmental damage in development, preparation and adoption of business decisions have been identified in this article. The system of existing ecological payments for pollution of the environment has been analyzed in this research. Also the main disadvantages and ways of improving it have been determined. In addition, the system of ecological payments, which are directed at stimulating of the reduction of the negative impacts on the environment, has been presented, so that it leads to less pollution, creation of the environmental funds of enterprises and territories. Analyzing the practical application of the existing mechanism in the management of the rational use of resources, we can make the conclusion about the necessity of improving this mechanism. It should be done by means of the elaboration of economic and organizational measures. And with their help it will be possible to achieve concrete results in solution of the environmental management problems. The main goal of the economic stimulating in environ-

mental protection is to attract the attention of the business entities, which exert the negative influence on the environment, and to offer them a number of incentives for the implementation of environmental management. In general, it is necessary to create the new economic mechanism due to development of corporate social responsibility's programs.

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ОСОБЕННОСТИ КОРПОРАТИВНОЙ СОЦИАЛЬНОЙ ОТВЕТСТВЕННОСТИ В РОССИИ: ОРИЕНТАЦИЯ НА ПЕНСИОНЕРОВ

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Исследование выполнено на базе Томского политехнического университета при финансовой поддержке Министерства образования и науки Российской Федерации в рамках выполнения научно-исследовательских работ по направлению «Оценка и улучшение социального, экономического и эмоционального благополучия пожилых людей», договор № 14.Z50.31.0029.

Корпоративная социальная ответственность (КСО) приобретает особый вес в современном бизнес сообществе. С одной стороны, КСО – это объективное требование сегодняшних реалий, поскольку информацию о социальной деятельности необходимо включать в ежегодные отчеты работы компаний, с другой стороны, многие компании сами приходят к пониманию собственной ответственности перед стейкхолдерами.

Как любой механизм, привнесённый в российскую бизнес реальность извне, КСО российских компаний значительно отличается от того, что практикуют зарубежные компании. Это объясняется и быстрым, революционным внедрением КСО в работу компаний, и отсутствием государственного стимулирования КСО, и низкой информированности стейкхолдеров о сфере ответственности компаний.