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DEVELOPMENT OF SOCIAL AUDIT IN THE SYSTEM OF SOCIAL MANAGEMENT

Statement of the problem. The complexity and diversity of the processes of economic reforms in Ukraine requires solving difficult problems related to the creation and further development of new forms and methods of management of socio-economic relations. In particular, to provide effective economic development necessary and appropriate use of best management and high-performance technologies that can provide a harmonious combination of vocational and employment potential employees with goal-setting enterprise (organization).

For a long time in our country based enterprise management laid management techniques that are focused on achieving economic goals through the efficient and effective use of financial, technical, material resources. At the same time the problems of social policy and effective use of human resources occupy a secondary position and were mainly declarative.

Important role in the development of the social economy of the state is a social audit, which is optimal and universal technology research and management of social processes and is now in its infancy.

Analysis of recent research and publications. Problems of social development began to provide care to the mid XX century, when the industrialized Western countries began radical structural changes in the perception of the social aspects of production. The process of applying social audit as a means to achieve the interests of the social partners in Ukraine is scarcely explored. There are very few publications in this area. One of the first works can be considered a draft Concept of social audit national model, developed at the State Institution "Scientific -Research Institute of industrial relations", Luhansk in 2008, which provides guidelines for the development of social audit in Ukraine [1]. Specific aspects of formation of social audit in our country studied by A. Mazurik [2], L. Polyakov[3], N. Demkiva [3], O. Rudenok [4]. At the same time, the objective necessity of social audit, which is a condition for EU membership for Ukraine, determines the relevance of continuing research in this direction.

Problem. The aim of the article is to study the processes of social audit and its formation in the system of social control. The main objectives of the study are as follows: ordering approaches the authors on the interpretation of determining the nature of "social audits", building classification and establishing the main characteristics of social audit, development of social audit component of human resource management.

The main material of the study. The concept of "social audit" is not defined in the domestic economy and foreign literature, using a number of approaches, depending on the aims and objects of the social audit. In European countries, the concept of "social audit" is interpreted primarily in works that focus on the use of audit in the labor field. Thus, the initiator of social audit in France, President of the International Institute of Social Audit R. Vate believes that social audit - a tool for control, management and monitoring method, which is similar to a financial or accounting audit, gives to assess the ability of companies or organizations to manage social problems caused by his profession. A. Kure and J. Ihalens argue that social

audit aims to analyze certain factors of social risks in business (for example, the risk of breaking the law and internal regulations, personnel policies risk of maladjustment to the expectations of staff, risk of inadequate demand for human resources, risk inattention to social problems) and propose recommendations for their reduction [5].

Consider the definition of this concept in the works of Russian scientists. In the encyclopedia notion of "social audit of enterprise (organization)" is defined as "a specific form of analysis, revision of social conditions in order to identify social risk factors and develop proposals to reduce them" [6]. This interpretation, as noted Shulus A.A. [7, p. 5] can't satisfy those who believe the theory of "social Economy" methodological basis of social audit. We also share his view.

The famous Russian scientist, doctor of economic sciences, professor N. Popov said social audit socioeconomic category and see it as an effective tool for regulating socio-economic relations, which go far beyond the individual organization and covers different levels of social and aims not only to identify social risks, but also an active influence on the whole complex restoration and development of human resources [8, p. 6].

In joint scientific works of Russian scientists Y. Popova and O. Shulusa stated that social audit - a way of comprehensive and objective assessment of social relations at various levels (corporate, municipal, sectoral, regional, national), which can detect potential threats deterioration of the social climate , to discover reserves of human resources [9 , p. 6].

In the broad sense of social audit - an analysis of the effectiveness of social programs and verification of their compliance with minimal standards, it is a tool of social control, allowing you to identify the degree of social responsibility at national, sectoral, regional, corporate and personal levels [10].

In a narrow sense - verification of reporting, checking social aspects of the company, assess the level of compliance with the organization of social norms in their work, determining the extent to which an organization contracts between managers and ordinary employees,

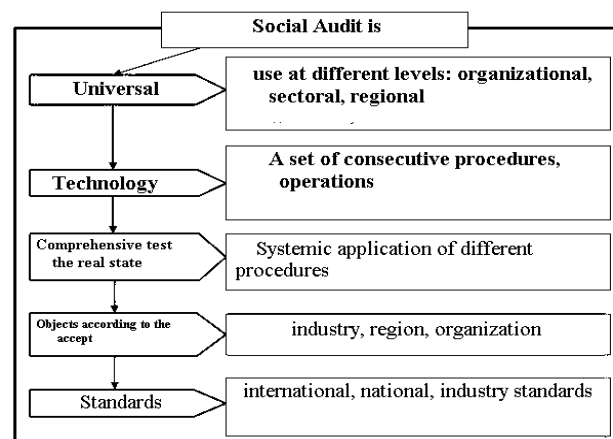


Figure 1. The interpretation of the concept of "social audits" [13]

etc. or research conducted in the field of social services social issues, environmental protection, etc. [11].

Social audit can be classified depending on the timing, nature, goals and other parameters, Fig. 2.

Depending on the nature of facilities management social audit is conducted across the country in areas, regions, enterprises and organizations.

In the management of socio-economic processes for the role of social audit is divided into internal and external. Internal audit is an integral part of management accounting which provides management analytic enterprise information. External audit is conducted social audit agencies and is part of the non-financial reporting and provides the necessary information external users, primarily the social partners.

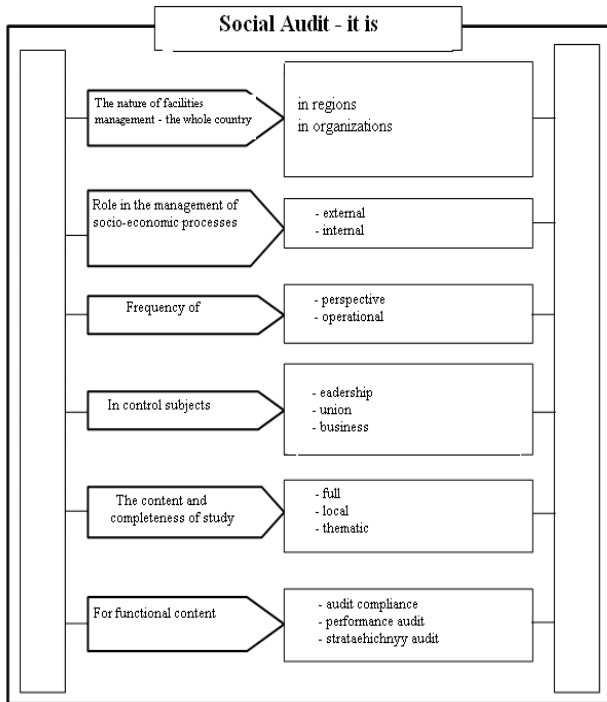


Figure 2. Classification of social audit.

Systematized by the author [14, p. 45-46, 15, p. 27-28].

According to the frequency of social audit is divided into perspective, operational and current. Prospective audit aims to develop forecasts of social enterprise development. Operational audits carried out in due time. The current audit is used for summing up the business over a specified period.

In control subjects the social audit process conducted by management, unions, business communities and agencies of social audit.

The content and the degree of coverage of the study of social audit is divided into complete, local and thematic. Full audit examines all socio-economic activities of the enterprise. Local audit conducted only in individual business units, or individual business area under study. Thematic audit examines the individual components of socioeconomic system.

By separating the functional meaning: a social compliance audit, social audit effectiveness and strategic social audits [15, c. 29-31, 16].

Social compliance audit assesses compliance with practical actions that are implemented at the facility designated social audit standards (norms, rules, plans and orders).

Social performance audit assesses compliance practices internal management facility social audit of its objectives, and the ability to improve these methods, it

examines not only the results, but also a whole range of procedures by which they were achieved.

Strategic social audit reveals a degree of consistency with the objectives of social policy social audit object, its global and social policies and the degree of social connection with the specifics of policy and external economic conditions.

General Social Audit systematized in Fig. 3.

As mentioned in the sources [13, 15, p. 24] the essence of social audit is as follows: Based on the information collected and further comparisons, comparing the socio-economic performance of a particular company (industry or region) with certain standards need to analyze the actual status of these indicators reveal dynamics (positive or negative), to determine the impact on the performance of the object of social audit, formulate conclusions and recommendations.

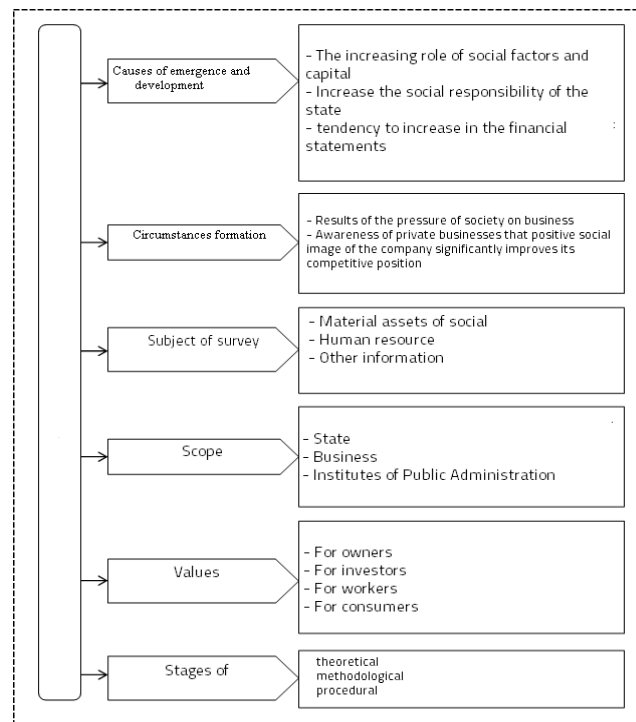


Figure 3. General social audit.

Systematized by the author [13, 15, p. 24, 16].

As standards to achieve socio-economic indicators may be:

- best results were achieved by the subject of social audit in the previous period;
- plan (recommended) levels of achievement that are enshrined in relevant documents (collective bargaining agreement, the tariff agreement, the strategy of socio-economic development of the enterprise or industry, etc.);
- regulatory level indicators;
- average and best results are achieved by others (for companies is the results of similar companies, for industry - achievements in other fields, for the region - achievements in other regions and the country as a whole);
- Standards of the International Labour Organization and others.

The technology of social audit has three main phases: theoretical, methodological and procedural whose meaning is as follows.

At a theoretical stage, the purpose facility technologization (social audit), highlights the major components of social objects, are social connections, etc.

On stage the choice of methodology, methods of au-

dit of receiving, processing and analysis, principles of transforming information into specific conclusions and recommendations, etc. . .

On the procedural stage the organization of practical activities to develop social technologies.

In world practice of social auditing processes unfolding at a considerable pace. In particular, today, picking up the process of creating the organizational structure of the social audit, formed its regulatory and legal framework, developed forms of social reports are accepted and implemented codes of business ethics and corporate social responsibility.

In today's practice various kinds of social audit: a corporate audit, safety audit, audit, remuneration, environmental audit and others. We agree with the opinion of Russian scientists A.A. Shulusa and Y. N. Popov, the "audit of human resource management plays an important role in the social audit, since man stands at the center of analysis and evaluation of social and labor relations in the organization" [14, p. 282].

One of the important problems in human resources management of the enterprise is the issue of motivation of staff. Motivation is the process of motivation to work to achieve personal goals and objectives of the enterprise (organization). Motivation of staff holds a central place in the management of the workforce, since motivation is the direct cause of employee behavior and the collective as a whole to achieve personal and collective goals. Orientation employee to achieve organizational goals, in fact, is the main task of management. Accordingly, in the course of social audit attention should focus on motivational factors field.

Statement of the field - a combination of situational factors that encourage the emergence of motivation of employees to productive activities. Form the basis of the motivational field leadership style, which is the behavior of the head of communications demands through the development of goals and goal setting, wages, the system of incentives and penalties, the ability to use appropriate motivational arsenal of [17, p. 271].

Structural model of social audit of human resources management includes five main factors: Ethnic culture, psychological, professional, education and other factors. During the social audit examines the social climate (psychophysical background) that accompanies the employee in the company and is one of the important factors in improving the efficiency of the company.

At the core of this model is the motivational field, factors which are divided into two types: tangible and intangible.

These factors have different effects on a person (company employee), which depends on the cause of the subjective and objective nature. For example, given the financial crisis, wages of employees can't be high. It should be stressed, and that in a workplace and compensation mutual settlement some other factors are not possible. For example, if an employee has no prospects of professional growth in this team, it is not and it can't compensate for or if workers do not accept participation in enterprise management, it is impossible to replace the contents of their labor or other factor.

Very important is balancing the factors, as some force may have a high enough level and may reduce only one of them as a result will lead to failure of all production tasks workforce.

Believes that social audit is a universal application technology which allows to balance the motivational factors of the field. The results of the social audit can be said about the level of balance or imbalance of these factors, and their analysis will provide theoretical and practical guidance to company management to improve the situation. Social Audit of Human Resources Management Company:

- enables the management and the trade union committee to obtain an objective, impartial, scientific and reliable information on the state of socio-economic relations in the organization;
- facilitates employment equilibrium and harmony between management and trade union committee;
- can identify existing and potential risks, thereby increasing the efficiency of management;
- reduces operating costs and increases the economic benefit of enterprises.

Findings from this study and recommendations for further research in this direction. The study of processes of social audit and features of its formation in the system of social control we: 1) set the essence of the concept of "social audits", 2) are classified and identified key characteristics of social audit, 3) the composition and built the structural model of social auditing management systems human resources company. We believe that further research should be carried out towards the development sequence of social audit in the enterprise.

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