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SOME ISSUES OF EVALUATING THE SOCIAL RESPONSIBILITY OF BUSINESS ACTIVITY

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Today, there are no standards and models of social responsibility of business in Uzbekistan, which causes a high variability of corporate forms of social activity. The social responsibility of business (SRB) in its generally accepted form is a concept that provides for the production of a quality product or the provision of a quality service, and the responsible fulfillment of its obligations by the company to society [1, p. 3]. In international practice, the following levels of social responsibility of business are distinguished:

– the first is compliance with national legal laws and regular payments of taxes, salaries. This also includes the expansion of the staff;

– The second boils down to the desire to act in a broader sense than the law requires: to create excellent working conditions for the team, improve its qualifications, provide housing, provide preventive treatment and other types of social packages;

– The third, the highest, provides for measures aimed at improving the environment and the use of natural resources: charity, patronage, participation in social programs.

In different countries, SRB is implemented in different ways, but with a detailed examination, it is possible to identify characteristic models of socially responsible business.

In the American model, within the framework of social policy, business creates jobs and proper working conditions, develops a flexible wage system, and pays high taxes. Labor relations are regulated mainly

by a bilateral contract between the employer and the employee. Corporate funds are popular in the USA, through which social problems are solved. Business contributes to the budgets of these funds, which is encouraged by the state.

In the European model, socially responsible business pays huge taxes, which finance social programs.

In the Scandinavian model, businesses also have to regularly pay large taxes, which are used to meet social needs. At the same time, the policy of the Scandinavian countries is aimed at eliminating unemployment, granting the right to basic social guarantees, which, thanks to assistance from the state, allow people with low incomes to have a normal standard of living.

The Asian model of "business is responsible for everything" is partially applied in South Korea and Japan. Within the framework of this model, companies provide housing, train specialists at their own expense [2, p. 2].

The social responsibility of a business may include:

- providing a quality product to meet the needs of consumers;
- personnel management, its development;
- social investments, charity, patronage, volunteering;
- healthcare, industrial safety;
- corporate social policy;
- interaction with the government and influence on society through the media;
- responsibility to partners, suppliers, etc.

In our opinion, the social responsibility of business in this case is an effective tool for managing sustainable development. Over the past 30 years, the UN has been persistently reminding about the limitations of natural resources and the need to protect them. However, this is not done in a number of countries. If this continues, after some time there will not be enough resources for economic growth. In such conditions, it is not necessary to talk about sustainable development.

Methods and techniques for assessing the social responsibility of business can be traced through an economic assessment of the environment. The analysis of scientific literature shows that the main methods of economic assessment of the natural environment include:

- relative, based on conducting interviews or questionnaires using market research methods;
- cost-benefit analysis – used to obtain certain advantages in an economic sense. When using this method, close attention should be paid to risks, uncertainties, balance and distribution. These are the conditions

for obtaining reliable estimates of the environmental damage caused. The choice of criteria is of great importance in this method. The most objective is the effectiveness of the method – a clean project. This criterion should support the effectiveness of the investment project, or the ratio of profit to cost;

- cost-based – based on the principle (complementarity) of complementarity of two goods. It is mainly used to assess the recreational and tourist functions of the environment, as well as price conditions and activities as a result of economic and political changes related to the natural environment;

- impact – effect (dose-response method) – the assessment is made by determining the costs of measures that must be incurred to replace or restore individual elements of the environment, i.e. the amount of investment costs, equipment, operating costs for environmental restoration;

- the main approach is an indicator. It consists in determining individual indicators reflecting the reaction of a negative impact on the environment. The indicators are calculated on the basis of experience and empirical studies conducted by other methods;

- pricing method for goods. It is based on the assumption that the amount that the company is willing to pay for the benefit depends on the characteristics of the latter. In this method, the characteristics of the non-market value of benefits are estimated based on the observation of a large number of market transactions in which there are different prices and characteristics of the goods, as a result of which the value of the criterion is calculated;

- direct calculation method – used to measure losses expressed in natural units. It is used, among other things, to assess economic losses caused by corrosion of machinery and equipment, reduction of production. Appropriate formulas and coefficients are used to assess losses;

- the method of lost advantages. It is used to assess the potential benefits of acceptable use. An example of its application is the assessment of wetlands based on the assessment of benefits derived from the use of land for agricultural purposes;

- a compensation method based on the valuation of monetary compensation for environmental damage. Provided by legal institutions or insurance companies;

- prevention method – environmental resources are assessed based on the costs of carrying out activities that are required to prevent them or reduce the adverse impact on the environment;

– experimental methods – used very rarely due to high cost and organizational difficulties.

The substitution method, which takes into account prices and costs, suggests using substitutes for environmental goods and resources that are in danger or have been lost;

The matrix method is widely used in Western countries. In its original version, it was used to assess the environmental impact of the project, which is of great importance in the greening of economic calculation [3, p. 5].

There is no universal economic method for assessing the state of the natural environment and its comprehensive assessment in connection with environmental pollution. Each of the methods presented in the literature has limited application mainly due to inaccurate data. Methods and techniques have been developed in accordance with the conditions in economically developed countries.

The role of social responsibility of business, as well as regional and international public institutions and organizations in the system of effective environmental management and assessment of natural capital is increasing. International programs and events should be based on modern scientific information, the source of which is several branches of knowledge.

The variety of relations of interaction between government, business and society generates a variety of models of their formalization, the criterion for the functioning of which is to achieve a balance of interests of participants and obtain the expected effects [4, p. 1]. The development of public-private partnership in the field of innovation, especially in the field of breakthrough technologies, contributes to the unification on an equal basis of the efforts of business and government in solving the problem of social responsibility. Society should behave socially responsibly in matters of a healthy lifestyle, family, spiritual education of the generation, the use of national traditions and current legislation in everyday practice, and business. The criteria for regulating these interactions can be assessments of the economic potential of social responsibility relations.

The considered assessments of social responsibility observed in management practice make it possible to determine only the qualitative characteristics of social responsibility relations and their potential. The need for analytical assessments of this type of relations has led to the use of an empirical approach for them. Its essence is to test the sensitivity of the corporation to regulatory influences of a social nature. Analyzing the reactions of the system, decision makers search for the most effective ways of influencing, corresponding to subjectively accepted management criteria.

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**FINANCIAL ASPECTS OF SOCIAL SECTOR MANAGEMENT
OF REGIONS**

**HUUDDLAR IJTIMOIV SOHA MENEJMENTINING MOLIVAVIY
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Сўнги йилларда мамлакатимизда ҳудудларни комплекс ижтимоий-иқтисодий ривожлантириш, аҳолининг яшаш шароитларини тубдан яхшилаш, турмуш даражасида сезиларли ижобий ўзгаришларга эришиш бўйича изчил чора-тадбирлар амалга оширилмоқда [2]. Ижтимоий ҳимоя тамойили остида аҳолининг кам таъминланган ва камбағал қатламини қўллаб-қувватлаш ва уларга моддий ёрдам кўрсатиш борасида аниқ йўналтирилган самарали чора-тадбирларни амалга ошириш, таълим, маданият, соғлиқни сақлаш, аҳолини ижтимоий ҳимоя қилишда соҳаларида мақсадли умуммиллий