

них наслідків [2, с.15], крім того зменшити ймовірність виникнення кризових ситуацій, підвищити стратегічний потенціал та активізувати потенціал протидії кризовим явищам, підсилити адаптаційні можливості підприємств і зміцнити їх конкурентні позиції.

Ефективне функціонування будь-якої організації є головною метою менеджерів. Однак ведення бізнесу згідно до стратегії та цілей підприємства в багатьох випадках є неможливим внаслідок причин, які є індивідуальні для кожного окремого випадку та організації. Проте у всіх випадках системна дія зазначених причин створює негативний ефект в звичній діяльності організації, знижує прибутки, впливає на те, що суб'єкт господарювання зазнає фінансової кризи різного ступеня тяжкості. В цьому випадку дії менеджменту компанії спрямовані на запобігання останньої ступені кризи на підприємстві, а саме банкрутства та ліквідації. Такі дії менеджерів є процесами так званого реактивного управління – управління-реакції на явища, які вже настали та показали негативні відхилення індикаторів від нормативного рівня [2, с. 10]. Але в умовах сьогодення прийняття управлінських рішень передбачає орієнтацію на проактивне управління, тобто управління на випередження, яке засновано на прогнозуванні та моделюванні за допомогою економіко-математичних засобів.

Складність вирішення задач антикризового управління впливає на важкість самостійного створення функціональної системи антикризового управління в кожній організації. Саме тому в процесі антикризового управління мають застосовуватись інструменти активного реагування на зовнішні та внутрішні загрозові чинники для підприємства.

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## ••••• SOCIAL AUDIT CYCLE •••••

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The process of evaluating a firm's various operating procedures, code of conduct, and other factors to determine its effect on a society. A social audit may be initiated by a firm that is seeking to improve its cohesiveness or improve its image within the society. If the results are positive, they may be released to the public [4, p.35]

The social audit cycle is a tool for monitoring and evaluating policies advocacy of necessary changes in a situation of discrepancy between the declared and implemented by the authorities. Based on the results of the social audit, a report is formed, which can be called its end product, but not the goal – none social audit cannot be limited to writing a report. The proposed structure of the social audit cycle can be adapted under requirements of each specific study. The focus on remains unchanged the main purpose of the audit and to ensure the regularity of its conduct. At all steps, it is important to remember the main purpose of the social audit and

to keep in mind that the social audit should be conducted on a regular basis (as a method ongoing stakeholder engagement and as a way to track changes in policy implementation).

#### *1. Preparatory work, formation / selection of the topic.*

At this stage, an initiative group is formed. For the initiative group at this stage it is important to understand the essence and principles of social audit that they should implement at each stage of its activities, as well as understand what they are methodological options for conducting a social audit. Initiative group:

- checks the presence of the necessary prerequisites;
- chooses the area in which the social audit will be conducted (health care, social protection, urban planning, etc.);
- forms an approximate topic of social audit (can be changed to further).

Based on the results, a short document (concept note) can be created, in which the topic of the future audit will be indicated with a brief description of the problem as well describes the personal motivation of the initiative group to conduct social audit. This can be useful as organizing and conducting social audit can take a significant amount of time (up to 1 year) [2].

#### *2. Document analysis and collection of input information.*

At this stage, the initiative group:

- analyzes available documents on the topic;
- studies the legal regulation of the topic;
- formulates the problem;
- collects basic data on the service (policy) that is the subject of social audit;
- attracts experts for a deeper immersion in the topic (optional);
- examines the level of awareness of the community about the provision of the service or policy implementation (optional);
- determines which body (institution, enterprise, etc.) is responsible for implementing a policy or providing a service, involving as needed experts;
- identifies groups of service consumers or policy beneficiaries.

#### *3. Alliance building.*

Initiative group or social audit team, if it is already formed:

- creates a list of stakeholders (community leaders, NGOs, authorities, institutions, etc.);

- establishes communication with stakeholders;
- studies and summarizes the views of stakeholders on the state of implementation policies or services;
- approves the necessary agreements.

Based on the results of this stage, a document can be formed in which

Stakeholders and their contacts, the degree of their readiness to be are indicated involved in the social audit, as well as their opportunities for community involvement in the social audit process. Also in the document can be abstract views of stakeholders on the state of policy implementation or provision of services.

#### *4. Development of methodology.*

Initiative group or social audit team, if it is already formed:

- assesses the available resources for conducting a social audit;
- chooses a method for researching policy implementation or service delivery (factual inspections, community community surveys, service evaluations;
- community, etc.), including taking into account the results of the alliance;
- develops a social audit plan.

Based on the results, a document with a detailed description of the methodology and plan is created conducting a social audit. Separately or in this document is recommended provide a description of the team, indicating the responsibilities of each member.

#### *5. Creating a team.*

Social audit team:

- recruits volunteers if necessary;
- develops teaching methodology (trainings, methodical recommendations);
- conducts the necessary training.

As a result of this stage, a list of people who will conduct a social audit with their contact details and agreed responsibilities is formed.

#### *6. Monitoring the implementation of the action plan.*

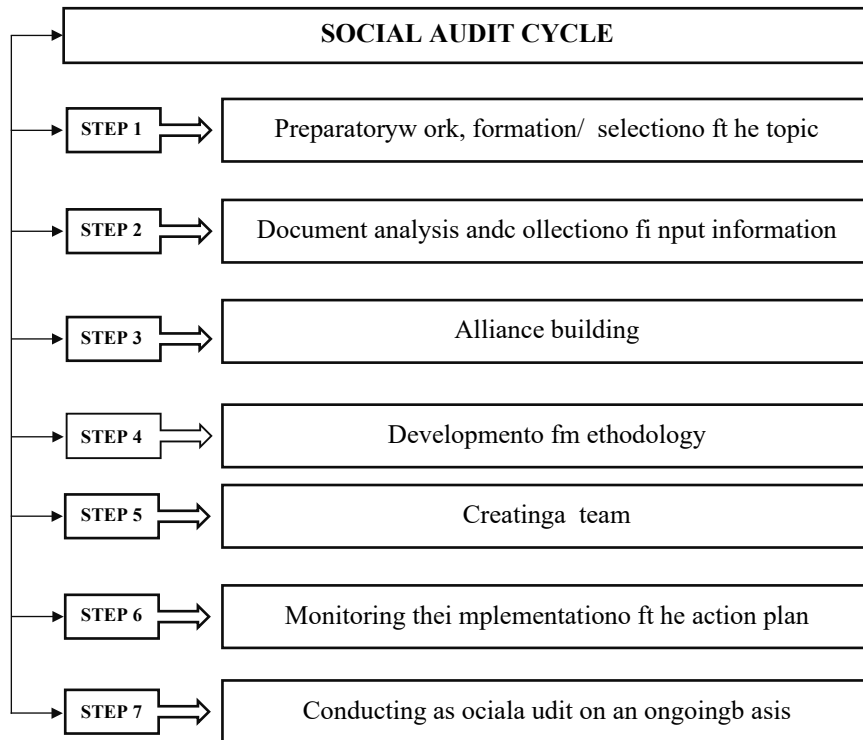
Social audit team with the support of stakeholders:

- monitors the implementation of an agreed action plan or recommendations based on the results of the study;
- supports active coverage of media changes.

As a result of this stage, a document can be created, which is covered all changes.

*7. Conducting a social audit on an ongoing basis.*

The social audit team and stakeholders institutionalize social audit on an ongoing basis (annually or semi-annually) ( Figure 1).



**Figure 1.** *Cycles of social audit*

The cycle of social audit is offered will allow more fully, in our opinion, to carry out inspections and be a more effective tool cooperation of management, employ A stakeholder is a party that has an interest in a company and can either affect or be affected by the business. The primary stakeholders in a typical corporation are its investors, employees, customers, and suppliers.

Stakeholders can be internal or external to an organization. Internal stakeholders are people whose interest in a company comes through a direct relationship, such as employment, ownership, or investment. External stakeholders are those who do not directly work with a company but are affected somehow by the actions and outcomes of the business. Suppliers, creditors, and public groups are all considered external stakeholders. A stakeholder has a vested interest in a company and can either affect or be affected by a business' operations and performance.

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