

цьому репутація бізнесу змінює свою цінність, хоча і значною мірою є нематеріальним активом, яким, як і всіма іншими активами, необхідно розумно розпоряджатися. В умовах війни більшість компаній, які розробляють політику соціальної відповідальності, роблять це не з економічних міркувань, а розглядають соціальну інтегрованість розвитку бізнесу з моральних міркувань і вірять, що це хороший вибір, оскільки вони дбають про благополуччя нинішнього та майбутніх поколінь.

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JEL M15, M21

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ПЕРСПЕКТИВИ І РИЗИКИ РОЗВИТКУ СОЦІАЛЬНОГО ПІДПРИЄМНИЦТВА ПІСЛЯВОЄННИЙ ПЕРІОД

OPPORTUNITIES AND RISKS OF THE DEVELOPMENT OF SOCIAL ENTREPRENEURSHIP IN THE POST-WAR PERIOD

Анотація: Соціальне підприємництво, як економічне явище, дозволяє зосереджувати

Abstract: Social entrepreneurship, as an economic thing, allows to focus on solving

увагу на розв'язанні важливих соціальних проблем, креативно поєднувати та втілювати в життя соціальні та бізнес-підходи для одночасного досягнення соціальної і економічної місії. Соціальне підприємництво гармонійно поєднує ефективне функціонування бізнес-структур з підвищенням якості життя населення.

Ключові слова: соціальне підприємництво, підприємство, держава, традиційний бізнес, уряд.

important social problems, combine and implement social and business approaches for the achievement of social and economic mission. Social entrepreneurship harmoniously combines the effective functioning of business structures with improving the quality of humans life's.

Keywords: social entrepreneurship, enterprise, nation, traditional business, government.

Social entrepreneurship is one of the modern tools of interaction between the state, business and community. In today's conditions, there is an increased emphasis on the issue of creating social entrepreneurship, which is connected with the complication of social relations in Ukraine. Recent years have been characterized by a protracted economic crisis, the conduct of military operations, solving the problems of internally displaced persons that require significant amounts of budget funding, social entrepreneurship can create a favorable business environment, support the active public position of its participants, and innovations. Against the background of the mentioned problems, there was an aggravation of the issue of an economic and social nature, namely: the growth of inflationary processes, a decrease in the level of real wages, pensions, social benefits to the population, financing of the social sphere according to the residual principle.

Today the prospects and risks regarding the creation, operation and development of social entrepreneurship remain insufficiently researched, especially this applies to social entrepreneurship in Ukraine. It is impossible to predict the timing and consequences of military aggression, at the same time, the strategic goals of the state and individual regions need to be adjusted in accordance with the conditions of wartime and post-war reconstruction. One of the innovative tools for solving these issues can be the creation and functioning of social entrepreneurship is an entrepreneurial activity that includes three features: economic (making a profit), social (solving a certain social problem) and managerial (involvement of all employees in the process of making managerial decisions). The main difference between social, socially oriented and traditional entrepreneurship is the organization's mission, which clearly states what social value the enterprise will generate, as well as the measurement of this value. Social entrepreneurship has the same criteria as traditional entrepreneurship, in particular, such as: financial independence; initiative; innovativeness; scale; risky nature. Along with that, it also has specific features, in particular: the priority of the social goal; reinvestment of profit in the development of a social enterprise; openness and transparency of activity and public reporting [1, p. 18]. In Table 1 we can see the difference between social, traditional entrepreneurship and charity enterprises.

Table 1 The main differences between social, traditional entrepreneurship and a charitable organization

Social enterprise	Charitable organization	Traditional enterprise
Socially oriented structure	Socially oriented structure	Commercial structure
Solving social problems	Providing support and assistance to vulnerable population groups	Profit
Funds of JV participants, profit from own activities, grants, microfinancing	Grants from international funds and organizations, donations	Does not depend on external sources of funding
Receives income from own activities, the purpose of which is to mitigate or solve specific social problems	Receives grants and donations aimed at solving social problems	Receives income from own activities, the goal of which is profit maximization
The profit is reinvested	Has no profit	Profit is distributed among shareholders

Source: compiled by the author based on [3].

For traditional enterprises, effective activity is measured by the amount of profit it receives at the end of the reporting period. A social enterprise whose social value cannot be determined is not such. The mission of the organization, together with the purpose of the activity, indicates the criteria for its assessment. It can be the number of people helped by the company, the amount of money that was directed to solving social problems, or the number of products that have certain utility parameters [2]. Thus, a social enterprise is characterized by a combination of features of a traditional business and a charitable organization. In Ukraine, as of today, social enterprise is not yet sufficiently developed due to the lack of a legislative act that would determine the conditions for the creation and specifics of the functioning of social entrepreneurship itself. The state should analyze the implementation of effective measures to create a legislative framework, because with proper development support, such enterprises can fill gaps in the financing of the social sphere, allow to smooth out a number of acute issues in society, and also speed up their solution by involving a large number of interested persons. That is why the driving force behind the success of social enterprises in our country can be the development of a national strategy for the development of social entrepreneurship, as well as the creation of an appropriate legal status.

In addition, today the population includes a large number of refugees, people with disabilities, mothers with many children, and other categories of the population that have problems with employment. All these strata of the population are a potential object for the

organization of social entrepreneurship, involving them in the labor process, solving their problems, and also closing unattractive areas for large and medium-sized businesses [3]. Despite all the problematic moments, the social entrepreneurship movement is actively spreading in Ukraine. Over the past two years, the number of social enterprises has increased by 60%, although the public, the state, society and investors are not very familiar with this area.

It should be noted that social entrepreneurship, unlike traditional business, carries a double burden and double risks: social and economic. The activity of social enterprises makes it possible to reduce part of the state expenses for solving the problems of socially vulnerable people, their employment and social adaptation, and that is why this activity is beneficial for the economic development of every country. Only in the close interaction of the state and business is it possible to achieve the solution of all social needs. The state, for its part, must understand that ideological people work in social business and are very interested in solving social issues, but they cannot act without support and interaction with authorities.

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JEL H21, H22, H26, H71, K34, N44

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СПРОЩЕНА СИСТЕМА З ОСОБЛИВОСТЯМИ ОПОДАТКУВАННЯ НА ПЕРІОД ВОЄННОГО СТАНУ В УКРАЇНІ

SIMPLIFIED SYSTEM WITH FEATURES OF TAXATION FOR THE PERIOD OF MARTIAL LAW IN UKRAINE

Анотація: Проаналізовано податковий режим спрощеної системи оподаткування з

Abstract: The tax regime of the simplified taxation system with features, which was