

to strengthen state aegis and provision of regulatory and legal support for social entrepreneurship in Ukraine is emphasised. The obtained results are planned to be used in further research, which will relate to the opportunities for social entrepreneurship in the field of environmental services.

Keywords: social entrepreneurship; humanism; innovation; social values; environment; people with special needs

JEL: L26; L31; M29

Introduction

Today the development of the social business as one of the important indicators of the level of socio-economic development of the state is becoming increasingly important. With the emergence of new economic and social relations in Ukraine, the emergence of enterprises focused on improving society, indicates a departure from motivation only to make a profit to the motivation to make a profit with a simultaneous overall positive impact on society. For our country, social entrepreneurship, in its current sense, as well as entrepreneurship in general, are relatively new activities. Accordingly, the period from which the class of Ukrainian entrepreneurs began to form is very small – three decades (since 1991). Compared to other developed countries, this is a very short time. As for social entrepreneurship in its current sense, it has existed in Ukraine for an even shorter period of time, although attempts to organise such activities have appeared much earlier. The term “social entrepreneurship” came into scientific circulation only in the mid-2000s. Despite such a short period of existence, social business has every chance to become one of the important tools to solve many problems in the social sphere and help increase the effectiveness of public policy in this area.

Methodology

In the process of research, the authors successfully used the following methods: theoretical – used to select a set of sources appropriate for study according to the research topic, these include: scientific articles in domestic and foreign publications: Lunkina (2019); Arapetyan (2008); Spreckley (1987); Elkington (2004), etc.), archival collections of legal documents – Resolution of the Council (1944), publications in international information and analytical publications – Kraaijenbrink (2019), monographs – Svinchuk (2017), manuals for entrepreneurs in the field of social entrepreneurship – Doluda (2017), analytical reports – Social entrepreneurship in Ukraine (2020), Ukrainian legislation – Laws of Ukraine, resolutions of the Cabinet of Ministers of Ukraine, codes, etc., Internet sources – State Statistics Service of Ukraine (State Statistics Service, 2021), State Employment Service of Ukraine, Ukrainian Society blind, Institute on Employment and Disability, etc.; general philosophical analysis (dialectical method, in particular, the principle of historicism, was necessary in studying the relationship between the formation of social entrepreneurship and historical events in the world; the principle of objectivity was used to abstract from the provisions that are considered true and opportunities to form an objective view of events, decisions and results of their implementation, for a comprehensive coverage of the research topic used a systematic method; highlighting the most important and necessary aspects of the study of social entrepreneurship was ensured through the use of the principle of

comprehensiveness; determinism was used to determine the relationship and conditionality of events. The formulation of the author's classifications and conclusions is based on legal methods (formally logical), as well as sociological methods (statistical and expert assessments).

Theoretical Basis of the Study

Since social entrepreneurship (SE) is a type of activity, the existence of which is desirable and even necessary for each country, its state, problems and prospects for development are constantly in the field of study of many scientists. The research of foreign experience is important for the formation of an understanding of the phenomenon of social entrepreneurship, and it was studied by Lunkina and Ivanenko (2019).

The first attempt to determine the net profits of social entrepreneurship in Ukraine was made by Arapetyan and Arkhipchuk (2008).

Spear and Bidet (2003) explored the role of social enterprise in European labour markets.

Mokiy and Datsko (2014) explored the possibilities of strengthening the economic security of depressed areas through the development of social entrepreneurship.

Horyn and Bulavynets (2021) considered the use of social entrepreneurship as one of the tools to diversify the financing of the state social policy. Theoretical and applied aspects of public-state partnership are revealed in the works of Bodelan (2014).

Golubyak (2017) expanded this direction, highlighting the main prerequisites for the formation of social entrepreneurship as a combination of public and private sectors and the role of the state in ensuring the political and legal status of social entrepreneurship.

Kamenko and Vyhovska-Kamenko (2021) stressed that the emergence of social entrepreneurship is the response of society as a whole to the social needs that are formed in it over time. Some problems and prospects for the development of social entrepreneurship are considered by Kyfyak and Malysh (2020).

At the same time, there are some gaps in research, which is explained by the specifics of the functioning of social entrepreneurship in the world, including Ukraine, because it is believed that it is currently undergoing a stage of formation and formation. In particular, it is necessary to clarify in historical retrospect the circumstances of the emergence and formation of the SE. As several definitions, features and classifications of social entrepreneurship have been proposed to date, but none of them has become generally accepted, it is necessary to try to determine the main features of social entrepreneurship and its features.

Results

Homeland of the first social enterprises is considered to be the United Kingdom, where this idea emerged in the late 1970s as a commercial, organisational model alternative to private

business, cooperatives and state-owned enterprises. It was then that F. Spreckley proposed to use the term “social enterprise” (Spreckley, 1987, p. 3).

However, the statement about the social enterprises and Great Britain is not entirely correct, because the fact is that the first social enterprises emerged much earlier, in the Soviet Union and in Ukraine, which was part of it. On April 6, 1925, with the participation of representatives from Ukraine, the first congress of the All-Russian Society of the Blind (hereinafter – VTS) was held, at which a number of decisions were made to expand opportunities for the blind and visually impaired. In particular, in order to create opportunities for the blind to acquire literacy, Braille study groups were established; the *Life of the Blind* magazine was founded (1924); the Electric Motor Association of the Blind (1925) began to operate, uniting a number of artisanal and semi-artisanal workshops for the blind (a factory was later launched on its basis (1929), where the disabled worked); the first artel of cooperation of invalids under the name “Mineral” was created (1927) and much more.

The Ukrainian Society of the Blind (USB) was registered in 1933, although the activities to create artels and small enterprises, which employed people with visual impairments, had begun earlier. A great achievement is that in 1934 the world’s first magazine for blind children “Yunyy pioneer” (“Young Pioneer”) (since 1996 – “Shkolyaryk” (“Schoolboy”)), began to be published in Ukraine. It should be noted that the children’s magazine in Braille, “Seedlings Braille Books for Children” in the United States, began to print only in 1984, i.e. fifty years later than in Ukraine.

In 1935, almost 80 production workshops operated under the auspices of the USB, and their number continued to increase. Most of the enterprises for the disabled that emerged in those days operate in Ukraine and other post-Soviet states, and today the only difference is the status – today they are public organisations.

At the same time, it should be recognised that all the activities of the Soviet government to establish and support the SE are discredited by further policies of discrimination against people with disabilities. This refers to the government’s decisions on the isolation of disabled people by keeping them in specialised institutions and limiting the circle of communication, the lack of devices that would give disabled people the opportunity to move freely (lifts ramps, elevators, handrails, equipped common areas, etc.). In addition, on January 20, 1943, the Council of People’s Commissars of the USSR adopted Resolution N 73 “On Measures for the Employment of Invalids of the Patriotic War” (Resolution of the Council, 1944). According to this document, if a disabled person was unable to find employment for two months, the state stopped paying him a pension. Resolution N 73 was later repealed. At present, there are no signs of coercion or discrimination in the SE, but the state’s concern for people with disabilities in Ukraine is low.

Although the SE originated in the early twentieth century, its humanistic component began to manifest itself somewhat later. Since the end of the twentieth century, when the support of social entrepreneurship began at the state level, most of these enterprises are constantly changing their behaviour in the market. These changes are caused by competition for various forms of support (state aid, program funding, benefits, charitable contributions, donations, volunteer work, etc.). This situation, in turn, provokes the constant gradual movement of non-

profit organisations belonging to the social sphere, towards a more commercialised form and vice versa.

For a better understanding of the actual spectrum of social enterprises, it is advisable to consider the proposed G. Dees classification scheme and signs of transition from a fully non-commercial social enterprise to a commercial and vice versa (see Table 1).

Table 1

The Social Enterprise Spectrum

		Purely Philanthropic <-----> Purely Commercial		
Motives, Methods, and Goals		Appeal to goodwill Mission-driven Social value	Mixed motives Mission and market-driven Social and economic value	Appeal to self-interest Market-driven Economic value
Key stakeholders	Beneficiaries	Pay nothing	Subsidised rates, or mix of full payers and those who pay nothing	Market-rate prices
	Capital	Donations and grants	Below-market capital, or mix of donations and market-rate capital	Market-rate capital
	Workforces	Volunteers	Below-market wages, or mix of volunteers and fully-paid staff	Market-rate compensation
	Suppliers	Make in-kind donations	Special discounts, or mix of in-kind and full-price donations	Market-rate prices

Sources: Dees, 1998.

It is sometimes suggested that the main difference between traditional and social entrepreneurship is that the SE is created solely to solve social problems. In our opinion, this approach is not correct enough, as the lack of profitability is a distinctive feature of non-profit organisations such as the International Committee of the Red Cross, the National Endowment for Democracy, the Eurasia Foundation and many others. Note that in this study, we consider a social enterprise, i.e. an organisation that has a positive impact on the development of society, but has all the hallmarks of an enterprise, so charities and charitable foundations are not taken into account. From this point of view, the above spectrum of social enterprises requires some adjustment.

Social enterprises can be classified based on the level of integration between social programs and business activities (Alter, 2007):

1. Embedded Social Enterprises – Social programs and business activities are one and the same. Non-profits create Embedded Social Enterprises expressly for programmatic purposes. The enterprise activities are “embedded” within the organisation’s operations and social programs, and are central to its mission. Social programs are self-financed through enterprise activities and thus, the embedded social enterprise also functions as a sustainable program strategy.
2. Integrated Social Enterprises – Social programs overlap with business activities, often sharing costs and assets. Organisations create integrated social enterprises as a funding mechanism to support the non-profit’s operations and mission activities.

3. External Social Enterprises – Social programs are distinct from business activities. Non-profits create external social enterprises to fund their social services and/or operating costs. The enterprise's activities are "external" to the organisation's operations, but support its social programs through supplementary financing. External social enterprises generally do not benefit from leveraging, cost-sharing or program synergies, therefore, to serve their purpose, they must be profitable.

It is quite difficult to unambiguously describe "social entrepreneurship" because different countries have their own understanding of what can be considered this type of activity, methods or even the expediency of its support. For example, in Costa Rica, which ranks first in the Happy Planet Index (among 140 countries), the Institute of Social Security (Caja Costarricense de Seguro Social) has been established. The government has issued a decree recognising the SE as a national interest, established a Committee on Social Innovation, determines the "index of social progress" on many indicators, develops programs to increase it, and so on.

When considering social entrepreneurship, it is important to distinguish it from entrepreneurship in its classical sense. In the current legislation of Ukraine, there is no definition of SE, and the first definition of entrepreneurship appeared in 1991. The Resolution of the Verkhovna Rada of Ukraine "On Entrepreneurship" states that it is "...direct independent, systematic, at your own risk activities for production, implementation work, provision of services for profit, which is carried out by individuals and legal entities registered as business entities in the manner prescribed by law" (Resolution of the Verkhovna, 1991).

Article 42 of the Commercial Code of Ukraine stipulates that entrepreneurship is an independent, proactive, systematic, at their own risk economic activity carried out by business entities (entrepreneurs) in order to achieve economic and social results and profit (Commercial Code, 2003). In this definition, in contrast to the previous one, the concept of "entrepreneurship" is significantly expanded and already contains a social component. In 2015, a draft profile law was developed, however, after consideration by the Committees of the Verkhovna Rada of Ukraine, it was declared corrupt and revoked. The bill was re-included in the agenda in 2019 and once again rejected due to numerous shortcomings.

However, in Norway, which ranks second in the world in terms of welfare, there is no separate government policy aimed at supporting the SE, while some companies in this area are provided with little material support. It is believed that such enterprises should be able to prove their viability first at the level of business incubators, accelerators, technology parks, etc.

In domestic practice, when it comes to social business and entrepreneurship, the emphasis is on active social position, constant dialogue with the public and participation in solving the most painful social problems, rather than the activities of enterprises created on the initiative of public organisations. Although such enterprises are the most stable and independent of crises, in addition, they make a great contribution to the economy of their countries (Bodelan, 2014, p. 7).

In 1994, J. Elkington developed the Concept of Social Entrepreneurship (now called the “Triple Bottom Line (TBL)”), which defines the basic principles of this activity (Elkington, 1997, p. 70):

- trade and financial independence, viable;
- creation of social values;
- activities that involve environmental responsibility.

The essence of “Triple Bottom Line” is that the SE meets its destination only if there is a benefit for (Kraaijenbrink, 2019):

- **people:** the positive and negative impact an organisation has on its most important stakeholders. These include employees, families, customers, suppliers, communities, and any other person influencing or being affected by the organisation.
- **planet:** the positive and negative impact an organisation has on its natural environment. This includes reducing its carbon footprint, usage of natural resources, toxic materials and so on, but also the active removal of waste, reforestation and restoration of natural harm done.
- **profit:** the positive and negative impact an organisation has on the local, national and international economy. This includes creating employment, generating innovation, paying taxes, wealth creation and any other economic impact an organisation has.

At the same time, in our opinion, none of these benefits can take precedence over others or be ignored.

Scientists distinguish two groups of characteristics of social enterprises (Lunkina, Ivanenko, 2019, p. 143):

a) the main:

- priority of social goal;
- reinvestment of profits in the development of social enterprise;
- transparent activities and periodic public reporting;

b) secondary:

- financial independence;
- democratic (collective governance);
- scale;
- introduction of innovations.

We believe that this list should be simplified and supplemented, as there are three features inherent in any SE, in addition, the analysis of the experience of organising social enterprises in Soviet times, operating in full compliance with the law, shows the need to add a fourth

feature. Taking into account the comments, the social enterprise must meet the following criteria:

- activities for profit;
- social orientation;
- legality;
- respect for human rights and non-discrimination.

The SE is distinguished by its ability to work in areas with underdeveloped private markets, which forces it to develop in limited conditions. While most entrepreneurs operate under conditions of resource scarcity, social entrepreneurs face a specific set of challenges because they purposely locate their activities in areas where markets function poorly. Thus, while commercial entrepreneurs seek markets with sufficient carrying capacity to support growth, social entrepreneurs actually seek markets characterised by a paucity of resources (Domenico, Haugh, Tracey, 2010, p. 683).

Thus, factors of the development of social entrepreneurship in the world practice are the shortcomings and failures of the market and the state; different levels of social protection in national economic models; differentiation of incomes of social groups; growth of social needs (Suprun, 2012, p. 454). Mission – the essence of the existence of the SE is to solve the problems caused by these factors. Based on the mission of the enterprise or organisation, the general directions of activity are formed, the purpose of creation, features of functioning, main tasks, expected results and their evaluation for a certain territory, community, business environment, local community, etc. are determined.

Current trends in the accumulation and distribution of wealth while changing market approaches to social change create the preconditions for the formation of three main waves of social innovation, these include (Reis, 1999, p. 8):

Social Entrepreneurship – Social entrepreneurs create social value through innovation and leveraging financial resources for social, economic, and community development.

Business and Social Responsibility – Pressures from an active and vocal civil society, along with enlightened corporate leadership, are motivating many businesses to reconsider how they can be responsible for their business and the communities in which they work and serve their customers.

Philanthropy as Social Venture Capital – As government devolves, non-profits adapt to more entrepreneurial models, and as business reinvigorates its role in social development, philanthropy is also incorporating new approaches for social investment and the creation of social capital.

Consideration of the main features of both classical and social business is carried out according to the following criteria: purpose of activities, sources of funding, content of activities, distribution and use of profits. According to the first criterion, the purpose of social business is to solve social problems and make a profit. The sources of financial income for social business are participants' funds, income from their own activities, grants and microfinance, charitable contributions, grants from government agencies, funds received

under corporate social responsibility programs, bank loans. According to the third criterion – the main content of the activity – the social enterprise focuses on the production of goods and/or services and the implementation of social projects.

Regarding the main social results of activities, they are goods and services and solutions to social and environmental problems at the local or regional level, assistance to socially vulnerable groups (Svynchuk, Kornetsky, Honcharova et al., 2017. p. 20-21). In general, there is reason to believe that social and traditional businesses have a lot in common, except for one feature: traditional business may contain elements of social, but social must contain them, ie meet the stated goal and be socially effective. It is also worth noting that microcredit, as a source of funding, can also be a form of SE, as such institutions can provide banking services to the unemployed and other vulnerable groups.

Based on the main mission of the activity, the most promising for development in our country are the following types of social enterprises (Horyn, Bulavynets, 2021, p. 32):

- “employment”: an enterprise whose main task is to employ a certain category of the population - people who cannot create competition in the labour market and need help (women who have experienced domestic violence; homeless; internally displaced persons; drug addicts, etc.);
- “financing of services”: the goal is to direct the profit (in full or in part) to the implementation of social initiatives (support for people with disabilities, ensuring the activities of institutions for the homeless, etc.).

Some researchers believe that most social enterprises in Ukraine are established in large cities, and their activities are carried out either locally or nationally, the purpose of their activities is mostly employment or livelihood support (Kyfyak, Malysh, 2020, p. 278). However, social business in Ukraine is not limited to large cities, it more or less covers almost all aspects of society.

Funding for starting and developing social businesses can be attracted in several ways (Table 2). First of all, you should pay attention to those sources that do not need to be returned.

Table 2

Sources of financing of social business

No need to refund	Need a refund
○ fundraising through crowdfunding platforms	○ credits
○ social investments from citizens or legal entities in order to create public good	○ investing in promising business ideas (business incubators, venture funds, business angels, etc.) in order to obtain certain benefits
○ conducting marketing campaigns for the sale of products for the development of social enterprise	
○ grant funds for the implementation of projects for the establishment of social enterprises	

Sources: developed by the authors on the basis of Doluda, Nazaruk, Kirsanova (2017, p. 18-21).

Based on the direction and low profitability of social business, as well as the above sources of funding, it is logical that the maximum support comes from NGOs, charitable foundations, international development programs, etc.

A significant place among the stakeholders of the SE is occupied by local governments, which in the framework of programs to support small and medium-sized businesses can provide (Social entrepreneurship, 2020, p. 19):

- reimbursement of interest rates on business loans;
- provision of “marketing vouchers” – reimbursement of 50% of the payment for participation in city-state and international exhibitions;
- work of business support centres, and consulting centres for both beginners and existing businesses;
- public purchasing and social orders;
- provision of premises for rent to public organisations at preferential rates.

SE both directly and indirectly contributes to the solution of urgent problems of certain territories, which is done by creating jobs, solving the most acute social, cultural and economic problems. Accordingly, by reducing the amount of social benefits for unemployment, assistance to vulnerable groups, counteracting negative migration trends, ensuring reinvestment of taxes and fees, etc., significantly improves the socio-economic condition of the territories (Mokiy, Datsko, 2014, pp. 164-165). Therefore, comprehensive support for social entrepreneurship by the state is logical and appropriate.

Tax legislation in Ukraine encourages companies to involve people with disabilities in their activities, and provides tax benefits for this. Such a tool of state regulation is good, but insufficient, because meeting the needs of the community requires a focus of business on the social mission, and not only on the involvement of people with disabilities in the work of the company. One form of protection for disadvantaged and low-income communities is societies that provide jobs for such people (Arapetyan, Arkhynchuk, 2008, p. 6). The problem is that the creation of such jobs depends solely on the desire of the employer, and he currently does not have enough motivation, because it requires some effort and sometimes creates inconvenience (special workplace, individual work schedule, etc.). Given the fact that in Ukraine, as of 01.01.2021 there are 2.703 million people with special needs (State Statistics, 2021), and the number of registered unemployed – 1.804 million (State Employment, 2021), the chance for a disabled person to get a job is very small. The average disability pension in 2021 was UAH 2,641/month, which forces people with disabilities to look for additional income to survive.

Within the social entrepreneurship, one finds a multitude of occasions for integration and employment. The organisation of this system can be defined as private and autonomous, having, among other missions, to reach social and economic aims of common interest, to limit the monopolising strategies, single or private the profits and work for the local collectivities or for groups of persons coming from the civil society and having common interests. They are often managed jointly by all concerned actors, mainly paid workers, voluntary workers and users. With the right support, the social entrepreneurship can contribute in a more efficient way to the enlargement of the labour market and the creation

of new possibilities for low qualified workers or with their abilities reduced so that they can use their skills and be fully active in their professional life (Bidet, Spear, 2003).

The Yang-Tan Institute for Employment and Disability at Cornell University (USA) compared the dynamics of changes in the employment rate among people of working age, taking into account the presence of disability over the past ten years. It was found that during the study period, the employment of persons without special needs increased from 74.5% to 79.4%, while for the disabled from 35.7% to 37.3% (Employment Rate, 2018). No such study has been conducted in Ukraine, but we assume that the situation is not better. In such circumstances, the SE becomes one of the best solutions to ensure the employment of people with disabilities, especially given that the methods of state influence on the employment of these people are quite limited. In general, these methods take two forms:

- 1) coercion – the current penalties for non-compliance with the quota for the number of disabled people employed at the enterprise, in accordance with the Law of Ukraine “On Fundamentals of Social Protection of Persons with Disabilities in Ukraine” (Law of Ukraine, 1991);
- 2) incentives and assistance – tax benefits for enterprises that employ persons with disabilities in accordance with the of Ukraine (Tax Code, 2010).

An audit conducted by the Accounting Chamber of Ukraine showed that enterprises and organisations that receive state support to provide employment for people with disabilities, most of the profits are directed to production needs (71% or 1.5 billion UAH). And very little money (6% or UAH 12.5 million) is spent on social needs and job creation for people with disabilities. In total, such enterprises and organisations received over UAH 2.1 billion in profits, tax benefits and financial assistance from the Social Protection Fund for Disabled People in 2017-2019 (Chamber of Accounts, 2020).

Currently, the main problem with the employment of people with disabilities in Ukraine is that the employer creates such jobs of his own volition; he does not have sufficient motivation to do so. Creating a working environment for a person with a disability requires some effort on the part of the employer, and this is associated with many inconveniences (workplace arrangements, individual work schedules, etc.). Among the most effective ways to interest the entrepreneur are to legalise the status of a social enterprise and strengthen control over compliance with current legislation in this area (proper use by the employer of all benefits and preferences provided by the state to solve social problems).

Conclusions

Historically, the first social enterprises did not appear in the 1970s in Great Britain, but in 1925 in the USSR and Ukraine, which was then part of it. The idea of Soviet-style social entrepreneurship was discredited by coercion and discrimination.

None of the components of the concept of the “Triple Bottom Line” can be singled out as more important, because failure to comply with one of the indicators will distort the essence of social entrepreneurship. The statement that a social enterprise should be non-profit

contradicts the legal definition of “enterprise”. All social enterprises have four characteristics: profit-making activities, social orientation, legality, and the absence of coercion and discrimination.

The main activities of social entrepreneurship are determined on the basis of its mission, it also determines the purpose of creation, operation, main tasks, expected results and their evaluation for a certain territory, community, business environment, local community, etc.

There is a lot in common between social and traditional enterprise, the difference is that traditional business can have a social focus or contain its elements, but for a social enterprise, the presence of such a focus is mandatory.

It is very difficult for people with disabilities to compete in the labour market, especially given the large number of registered unemployed in Ukraine. Despite the system of penalties established by current legislation, employers do not have sufficient motivation to employ people with special needs and try to avoid this. We offer several ways to solve this problem and ensure compliance with the law by companies interested in state support: first, it is necessary to strengthen control over the use of funds received by entrepreneurs from the state budget and which should be used to provide disabled people with jobs; secondly, to establish a provision according to which funds that were used improperly must be returned to the budget. For example, if instead of going to social needs, they were spent on business expansion.

Social enterprises can largely solve the problem of employment of people with special needs. It should also be borne in mind that there are companies that, depending on the circumstances, may change the nature of their activities. This, in particular, is about microcredit, because in the case when the organisation provides funds for the development of the SE – it is financing, and in the case when the organisation itself provides banking services to vulnerable groups, it operates as a social enterprise and in such conditions could apply for benefits. However, to date, the legal status of the SE has not been properly formalised and therefore remains uncertain.

The above confirms that there is an urgent need in Ukraine to develop and adopt a profile law on social enterprises and social entrepreneurship. In order to avoid ambiguity, all provisions of such a legal act must be clearly spelt out so that acts of corruption and falsification are impossible. The next step, after the adoption of this law, should be the development of a strategy for the development of social enterprises at the national and local levels.

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