

FORESTRY ENTERPRISES DIAGNOSTIC AUDIT OF COMPLIANCE WITH THE SOCIAL RESPONSIBILITY PRINCIPLES⁴

This article improves the methodological approaches to the formation of diagnostic audit of forestry enterprises on the basis of international standards FSC and SA 8000. Three components of the audit and corresponding groups of indicators are proposed as: institutional (including indicators of compliance with the current legislation, organizational structure and management system effectiveness requirements), social (indicators of labour safety, personnel safety, corporate social responsibility, interaction with stakeholders), environmental (indicators of forest management, forest protection, economic measures implementation and their impact on the environment). The methodology was tested on the materials of the state enterprise "Kivertsivske Forestry". The results show that whilst enterprises mainly operate in accordance with the social responsibility principles, but there are identified several positions that need to be improved.

Keywords: social responsibility; forestry enterprises; international standards; diagnostic audit.

JEL: M14; Q23; H83

1. Introduction

During the years of Ukrainian independence, there are contradictions between the state and business, business and society. These contradictions are manifested in the unwillingness of businesses to fully comply with their obligations to the state, as evidenced by the presence of

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a large shadow economy; and frequent disregard by the business of the social functions performance, as evidenced by violations of legislation on labour and environmental protection. Therefore, the issue of forming the theory, methodology and technologies for conducting socially responsible business in Ukraine as a whole, and in the field of Forestry in particular, remains highly relevant. The latter is due to the forestry activities' specificity and versatility and their interaction with many other stakeholders.

Therefore, the problem of substantiating methodical approaches to assessing the social responsibility level and diagnosing the ability of an enterprise to implement the principles of social responsibility in its activities is being actualized.

This study is aimed to develop a methodology for a diagnostic audit of forestry enterprises' compliance with the social responsibility principles; its approval on the materials of the state enterprise "Kivertsivske Forestry".

2. Reference Sources Review

In the European Union, the social responsibility of business is considered as a key factor in improving the enterprises' competitiveness and increasing human living standards and social standards as a whole (Cherchyk, 2021). There is a clear understanding that the business use of social responsibility principles is a strategic priority of each enterprise, making a basis for their sustainable development.

The Green Paper of the European Union (Green Paper, 2001) defines corporate social responsibility (CSR) as "the integration of social and environmental aspects into the day-to-day commercial activities of enterprises and into their interaction with stakeholders on a voluntary basis". The International Business Forum for Social Responsibility (Business for Social Responsibility, 2006) defines CSR as "achieving commercial success through means that involve ethical values and respect for people, communities and the environment". The International Business Leaders Forum (International Forum of business leaders, 2020) defines CSR as "promoting responsible business practices that benefit business and society and help achieve socially, economically and environmentally sustainable development by maximizing the positive impact of business on society while minimizing its negative impact". The World Business Council for Sustainable Development (World Business Council for Sustainable Development, 2016) defines CSR as the "commitment of business to contribute to sustainable economic development by working with workers, their families, local communities and society at large to improve their quality of life".

According to the international standard ISO 26000 "Guidance on social responsibility", the social responsibility is "...the responsibility of an organization for its decisions and activities impact to the society and the environment through transparent and ethical behaviour that contributes to sustainable development, including account the health and well-being of society, takes into account the expectations of stakeholders and complies with current legislation, is consistent with international norms of behaviour and is integrated into the activities of the entire organization" (ISO:26000 "Guidance on social responsibility", 2010).

Scientists revealed an extensive interest in this topic. In particular, a systematic review of the CSR and business ethics concepts was given in the study by Gheraia, Z., Saadaoui, S. and Abdelli, H. (Gheraia et al, 2019); the historical path of social responsibility concepts development is traced in the works of Amin-Chaudhry, A. (Amin-Chaudhry, 2016), Ahmadian, A. and Khosrowpour, S. (Ahmadian, 2017), Carroll, A. B. (Carroll, 2008).

The CSR and sustainable business topics were studied by D'Amato, A., Henderson, S. and Florence, S. (D'Amato et al., 2009). The work (Kostetska et al., 2021) considers social entrepreneurship in nature management as a transformation of population impressions and experience into the region's economic growth in order to achieve personal well-being based on the inclusion principles.

Current practices of social responsibility trends and sustainable business use worldwide and in Ukraine are considered in the studies by Pochtovyuk, A, Semenikhina, V., Onyshchenko, O., Ruban, B. (Pochtovyuk et al, 2019). In particular, ones of the social responsibility principles' implementation forms in the Forestry field are the model forests (Cherchyk et al, 2019) and models of forest management support (Fontes et al, 2010).

A systematic study of the grounds, implementation forms and consequences of CSR standards spreading was carried out by Lister, J. (Lister, 2011). The author emphasizes that these standards currently solve the problems of sustainable development in many sectors, including forestry. However, their application becomes unsystematic without the government's attention, especially due to the deterioration of environmental and social conditions in vulnerable regions. Therefore, the research evaluates the role of the public sector in CSR, which can solve the questions posed by the author. In particular, forest certification management helps governments better manage the commercial forest sector and forest resources.

Hohnen, P. and Potts, J. (Hohnen et al., 2007) summarized existing approaches, international examples of selected CSR best practices and tools currently in use.

The issue of evaluating the enterprises' socially responsible activities' effectiveness has also been considered in numerous scientific research items. In particular, Litvinenko T. (Litvinenko, 2006) identifies the following areas of socially responsible activity: personnel development; health protection and safe working conditions; socially responsible restructuring; environmental protection and resource conservation; development of local communities; Good Business Practice. Scientist in work (Vorona, 2010) offers a system of indicators in four areas: personnel, business, society and enterprise image.

In the works (Levytska, 2012) and (Sayenko, 2005) the following indicators are proposed: expenditures on social measures, the effects of their implementation, the effectiveness of these measures, changes in the structure of a certain resource (staff stability, age structure of personnel, innovation activity).

In the article (Kalinescu et al., 2015) was developed an approach to assess value creation flows, including an indicator of social value as a result of the company's social interaction in the following areas: employees, consumers, ecology/society.

As for practical application, the most common methods and indicators for assessing social responsibility are the following:

- methodology for determining the enterprise's social investments effectiveness according to the United Nations Development Program;
- indices of socially responsible investment (FTSE4Good) reflecting environmental sustainability, positive engagement with stakeholders, and human rights protection and support (developed by the London Stock Exchange and the British Financial Times);
- the London Comparative Analysis Group model based on an assessment of the companies' contribution to the communities development and support;
- the London benchmarking group's initiative, which includes evaluating four types of cooperation: charitable donations; social investments or investments to the community; commercial initiatives; business practices;
- transparency and accountability index (by Beyond Business Ltd).

The evaluation process components are the means and methods of collecting and processing information. In particular, social accounting, audit and reporting, social monitoring and internal diagnostic audit are used to assess the social responsibility principles achievement level. Each system is quite flexible and has certain advantages and disadvantages. According to the authors, for this study advisable is to apply an internal diagnostic audit system, taking into account the forest management activities specifics and areas for improving the management systems.

3. Methodology

Diagnostic audit of forestry enterprises' compliance with the social responsibility principles should be comprehensive, take into account the social and environmental factors that form the forestry management system, and serve as the basis for making managerial decisions to ensure environmental safety and social justice.

The diagnostic audit must meet the following requirements:

- express strategic priorities of relations in the Forestry field and principles of sustainable forest development;
- cover the main activities of the enterprise;
- use a limited but sufficient number of indicators that characterize social, environmental, and economic processes;
- be accessible to stakeholders and the public;
- be flexible, take into account the social and environmental processes' dynamics;
- ensure comparability of indicators in time and space (Sinyakevich, 2007).

The diagnostic audit aims to identify weaknesses in assessing the level of Forestry compliance with the social responsibility principles. This makes it possible to develop a system of measures for minimizing threats and negative consequences of a social, economic and environmental nature.

Stages of diagnostic audit:

- 1) determination of approaches to the diagnostic audit system formation;
- 2) clarification of the diagnostic audit directions and components;
- 3) identification of the main criteria and indicators;
- 4) identification of the enterprise's and its reporting system's ability to generate a baseline for diagnostic audit;
- 5) creating an output database;
- 6) clarification of the individual indicators system within the main groups;
- 7) development of a methodology for processing indicators;
- 8) analysis of the enterprise's state by certain indicators groups;
- 9) assessment of indicator systems' compliance with established criteria (European Commission, 2021).

Since many forestry enterprises in Ukraine have certified management systems according to international ISO standards and work according to the Forest Stewardship Council (FSC) criteria, it is advisable to focus on these standards' indicators and criteria.

Therefore, the formation of a diagnostic audit indicators system is carried out in two directions: on the basis of international standards FSC and SA 8000 (Verkhovna Rada of Ukraine, 2007). Taking into account the specifics of the Forestry enterprise's activities, we consider it appropriate to distinguish three components of diagnostic audit: institutional, environmental and social (Ministry of Finance of Ukraine, 2011).

The Forestry enterprises' reporting system study concerning the formation of the initial base for diagnostic audit allowed us to draw the following conclusions:

- 1) information on FSC certification criteria is fully provided both in the framework of statistical and financial statements, as well as audit reports on compliance with the FSC certification requirements;
- 2) indicators of the diagnostic system's institutional, environmental and economic components are sufficiently provided;
- 3) indicators of the diagnostic audit social component are partially provided, in particular, to a sufficient extent in relation to personnel; indicators of interaction with stakeholders and social responsibility require additional research.

To solve this problem, one can use the recommendations for conducting the social responsibility self-assessment according to the SA 8000 standard. For the public recognition of self-assessment results, it is recommended to publish them in external media, which will

help improve the image of Forest Enterprise (FE). For this purpose, so-called non-financial reporting is formed, which is quite common abroad in the field of ecology and corporate social responsibility (it is published by 95% of Western companies).

The stage of forming the source data database involves studying reports and selecting indicators for the declared components of the diagnostic audit.

This allows to determine groups of indicators for each component, taking into account the specifics of forest management activities.

The institutional component includes indicators required under FSC certification. We have identified the following groups of indicators and corresponding verifiers:

1) compliance with the current legislation requirements:

- legal registration (extract from the Unified State Register of legal entities; constituent documents of the company);
- legal land ownership (state act on the right of forest land plots permanent use; planning and cartographic materials of forest management; forest management project);
- timely payment of all established fees related to forestry (accounting and tax reporting);
- legality of activities, including anti-corruption policies (inspections acts of compliance with legislative provisions, rules and regulations in the field of the forest, land, environmental protection and other legislation applicable to the enterprise);

2) efficiency of the organizational structure and management system:

- measures to ensure protection against restricted or illegal actions regarding the harvesting of wood and non-wood products of the forest, hunting and other illegal activities (availability of forest protection staff workers; dynamics of forest violations indicators);
- competence of management, its ability to think strategically, professionalism in making managerial decisions, modern management technologies availability (enterprise development strategy, job descriptions of managers; internship and professional development programs for managers);
- availability of a modern environmental-oriented corporate culture (enterprise development strategy, job descriptions);
- the level of social and labour relations regulation (the ratio between the number of production and management processes for which norms, procedures and rules have been developed to their total number).

The indicators system of the Forestry enterprises diagnostic audit institutional component is compiled according to FSC-STD-UKR-01-2019 V 1-0 FSC – a national standard for the forestry management system for Ukraine.

The social component includes indicators in accordance with the FSC certification and the international standard SA 8000 requirements. Therefore, a group of corporate social responsibility indicators is additionally identified:

1) labour safety indicators:

- personnel employed in harmful and dangerous working conditions; frequency and severity of occupational injuries and occupational diseases (statistical reporting, occupational injuries level);
- the share of employees working in difficult and harmful working conditions (the ratio of the number of personnel employed in conditions that do not meet sanitary and hygienic standards to the average number of employees);
- average number of disability days per employee (the ratio of unworked time due to temporary disability to the personnel number);

2) personnel safety indicators:

- practice and conditions of employment in accordance with ILO Conventions (employment orders; materials of inspections by relevant state authorities);
- availability of labour organizations and agreements which are the result of collective negotiations (collective agreement; minutes of collective bargaining);
- gender equality (personnel and statistical reporting; employee's settlement and payment statement);
- compliance with occupational health and safety rules to protect employees from occupational threats to safety and health (rules (instructions, manuals) on occupational health and safety);
- indicator of rights and freedoms implementation (the ratio of losses incurred by the enterprise due to the violation of legal norms and the total amount of losses prevented by the legal service);
- coefficient of the personnel material needs satisfaction (the ratio of average monthly salary per employee to its minimum level in the country);
- personnel stability coefficient (personnel and statistical reporting);

3) indicators of corporate social responsibility:

- salary level, its growth rate (employee's billing and payment list or other relevant documents);
- availability of a social package, mandatory and voluntary social insurance (industry agreement; collective agreement);
- cases of human rights violations, forced and children labour (personnel and statistical reporting; availability of lawsuits);

- number of education, advanced training, internship programs and number of their participants (personnel and statistical reporting);
- preventive measures to reduce occupational risks (collective agreement; personnel policy);
- cases of discrimination and reactions to them (personnel and statistical reporting; availability of lawsuits);
- retraining and advanced training of employees according to the program and requirements (staffing table; materials of employees' periodic certification/re-certification);

4) indicators of interaction with stakeholders:

- public access to disputes resolving (journal of Citizens' Appeals registration, book of Citizens' Appeals);
- appropriate employment opportunities for local communities and other services in accordance with the scale of economic activity (staffing table; employee personal registration cards; job ads);
- projects that contribute to local benefits under implementation (list of activities carried out by the enterprise to support local socio-economic benefits);
- local community involvement in determining the special significance places to which they have legal or customary rights (a certain list of places of special cultural, environmental, economic, religious or spiritual significance for local communities; forest management project);
- an enterprise, involving the interested parties in determining a list of wood and non-wood resources and ecosystem services that can strengthen the local economy (forest management project; strategic plan of the enterprise; the company's charter; documented evidence of stakeholder engagement);
- parties whose interests are affected are given the opportunity to be involved in monitoring and planning economic activities (register of parties whose interests are affected, involved in the negotiation process; evidence of cooperation with parties whose interests are affected).

The environmental component of the diagnostic audit includes indicators of forest management, forest protection activities, implementation of economic measures and their impact on the environment:

1) indicators of forest management sustainability:

- indicator of natural reforestation (share of natural forest renewal in the total area of logging);
- indicator of artificial reforestation in forest clearings (share of artificial reforestation in clearings);

- indicator of forest formation and improvement (share of sanitary and maintenance logging in the total area of logging);

2) indicators of forest protection activities:

- indicator of wood loss due to illegal logging (the ratio of illegal logging volume to the estimated cutting area);
- indicator of wood loss due to fires (the ratio of burned and damaged forest volume (in m³) to the estimated cutting area);
- indicator of forest tree stands death (share of lost areas in the total area of logging);
- indicator of selected forest areas conservation that has special environmental, cultural and historical significance and registered in the status of special territories (share of protected forest areas that have the special territories status);

3) indicators of economic measures implementation and their impact on the environment:

- the level of environmentally oriented infrastructure development (forest management project; documentation on road construction and infrastructure development);
- harvesting and extraction of wood and non-wood forest products are carried out in a way that is aimed at preserving the environmental values (forest management project; logging and forest tickets; technological process maps);
- harvesting technology aimed at optimizing the use of wood and non-wood forest products and liquid materials (forest management project; maps of the cutting process; certificates of harvesting sites inspection);
- waste disposal in an environmentally acceptable way (waste passport);
- environmental values and impacts; monitoring and assessment of economic activity's possible negative impacts (report on the environmental impact assessment; passports of natural reserve fund (NRF) objects; maps that show environmental values);
- implementation of measures to prevent the economic activity's negative impacts on environmental values (documented list of implemented corrective actions; regulations (passports) and security obligations for NRF objects).

The next step is to develop a methodology for processing indicators. Here one can use two approaches:

1) Diagnostics of compliance by individual indicators;

2) Diagnostics of compliance by indicator groups.

In our research, it is convenient to choose the first approach, as it allows you to identify the strengths and weaknesses of the enterprise. If the actual data meets the requirements, the Availability mark has a value of 1, when it does not meet – 0, and partially meets – 0.5. A negative value is not allowed. This will be the basis for attracting the necessary resources and assessing the various impacts of production and economic processes on the environment.

The sequence of Forestry Enterprises diagnostic audit we propose, in our opinion, allows one to identify the state and shortcomings of the enterprise's management system and to develop measures for improvement.

4. Methodology Testing

The proposed methodology was tested on the materials and results of studying the activities of the state enterprise "Kivertsivske Forestry".

4.1 diagnostic audit of social responsibility: institutional indicators

To analyze the institutional component, we use the criteria and indicators required for FSC certification (Table 1).

The legal status of SE "Kivertsivske Forestry" is a legal entity and business entity of the economy public sector. At the same time, the company carries out its activities on a commercial basis in accordance with the current legislation of Ukraine and the enterprise's Statute approved by the property management authority, maintains an independent balance sheet, has settlement, currency and other accounts, and a seal.

The financial and economic activities of the enterprise subject are carried out in accordance with legislative, regulatory, instructional and methodological materials related to forestry in Ukraine. Taxes are paid on time in full.

The regulation and control over the activities of the SE "Kivertsivske Forestry" is carried out by the following authorities: State Fiscal Service, statistical bodies – control over the timeliness of reporting, the correctness of accrual and disburse of relevant payments to the budget; State Labor Service – control over the registration of labour relations with employees, their remuneration, compliance with minimum state guarantees in remuneration (annual leave, overtime pay, actual working hours), their working conditions and labour protection; Kivertsivsky District Department of fire supervision – control of fire safety; Kivertsivsky Department of PrJSC "Volynoblenergo" – safety control when using electricity, Environmental Service – control over environmental pollution standards, sanitary and epidemiological service-control over compliance with sanitary and hygienic conditions in the workplace, etc. There were no lawsuits or violations during the study period.

So, according to the first criterion, full compliance with the legislation requirements has been identified.

Indicators of the organizational structure and management system effectiveness indicate the proper organization of measures to protect the forest from restricted and illegal activities, the availability of qualified forest protection staff; the management competence in the formation of strategic activity areas in general and particularly the corporate culture formation. However, the corporate culture environmental orientation is not completely clearly defined as a priority, as evidenced by the regulations and Statute of the enterprise and the results of the employees' survey.

Table 1. The indicators system of the forestry enterprises diagnostic audit's institutional component of the state enterprise "Kivertsivske Forestry"

Group and name of the indicator	Verifiers	Availability mark
Indicators of compliance with legal requirements		
1.1.1. ⁵ Legal registration	Extract from the Unified State Register of Legal Entities. Constituent documents of the company.	1 1
1.2.1. Legal land ownership	State act on the right of forest land plots' permanent use. Planning and cartographic materials of forest management. Forest management project.	1 1 1
1.3.2. Payment of all legally established fees related to Forestry management is carried out in a timely manner.	Accounting tax reporting.	1 1
1.3.3. Legality of activities, including 1.7.5. anti-corruption policy	Acts of inspections of compliance with legislative provisions, rules and regulations in the field of the forest, land, environmental protection and other legislation applicable to the enterprise	1 (no lawsuits or rules violations)
Performance indicators of the organizational structure and management system		
1.4.1. Measures to ensure protection against illegal or restricted harvesting of wood and non-wood products of the forest, hunting, fishing, harvesting, and other illegal activities	Availability of forest protection workers staff Dynamics of indicators for violations (1 – if dynamics of illegal or restricted activities is negative, 0 – if available illegal or restricted activities)	1 1
competence of the company's management, its ability to think strategically, personnel professionalism in making managerial decisions, possession of modern management technologies	Employee survey, certification results, certificates of advanced training	1 1 1
availability of a modern eco-oriented corporate culture	Employee survey, company development strategy, job descriptions	0.5
Level of social and labour relations regulation	The ratio between the number of production and management processes for which norms, procedures and rules have been developed to their total number	0.7

Source: reporting, regulatory documents of the enterprise, survey results.

A high level of social and labour relations regulation for administrative personnel has been established. There are job descriptions, developed norms, procedures and rules for a significant part of production processes, mainly those where working conditions differ from normal (severe and harmful working conditions).

Thus, the second criterion revealed partial non-compliance with the criteria.

⁵ Indicator items of the corresponding criterion FSC-STD-UKR-01-2019 V 1-0 FSC national standard of the forestry system for Ukraine were used

4.2. Diagnostic audit of social responsibility: social indicators

The social component includes indicators of labour safety, personnel safety, corporate social responsibility, and indicators of interaction with stakeholders.

Further, we proceed to analyse in more detail the labour safety indicators that characterize the risks of occupational injuries, severe and harmful working conditions, and morbidity (Table 2).

Table 2. Labour safety indicators at the state enterprise "Kivertsivske Forestry"

Indicator name	Calculation formula/verifiers	Availability mark
2.3.6. Employed in harmful and dangerous working conditions. Frequency and severity of occupational injuries and occupational diseases	Statistical reporting	0.5
	Level of occupational injuries	-
Percentage of employees working in difficult and harmful working conditions	The ratio between the number of employees employed in difficult and harmful working conditions to the average number of employees	26%
Number of occupational injuries	Company reports, sick leave	1 case per year
Average number of disability days per employee	The ratio of unworked time due to temporary disability to the employees' number	15

Source: calculated based on enterprise data.

According to the law of Ukraine "On labour protection", all employees whose activities are related to the organization of safe work are trained once every three years, as well as tested on knowledge of labour protection in the Lutsk training centre. Professional and technical training and periodic testing of staff knowledge by speciality are also provided for employees of the pine drying plant and boiler houses. They take courses at the training centre and receive appropriate certificates. Preliminary and monthly occupational safety and health briefings for all employees of the enterprise are carried out by the labour safety engineer.

Since 2014, the production divisions of the state enterprise "Kivertsivske Forestry" carry out certification of workplaces according to working conditions, which is provided by employees of the state enterprise "Volyn Expert and technical centre of Public labour sector of Ukraine". The proportion of workers engaged in difficult and harmful working conditions has increased due to the reduction of administrative and support staff. However, the level of injuries decreased, as did the duration of disability of one employee, which is a positive trend. Therefore, this group of indicators should be rated 0.5.

Personnel safety indicators (Table 3) include such components as compliance with current legislation, norms and rules in the field of labour and work with personnel.

In the study period, the average number of employees decreased. The largest number of workers and their share in the staff structure changes from 56.9% in 2020 to 52.2% in 2019. This category includes loggers, drivers of logging trucks and loaders, operators of woodworking machines, carpenters, repairmen, stackers and sorters of materials, boiler house machinists, and technical workers. In 2019, some specialists were laid off, so the share

in the structure decreased from 36% to 29.3%. The number of managers during the entire study period changed slightly – from 20 to 17 persons, and their share in the personnel structure increased from 9.8% to 13.8%. There were 2 ordinary employees: a typist and a rationing officer. Employees with higher education predominate among the staff. Their share in the personnel structure ranged from 43.9% to 52.8%. Such indicators of the number and structure of personnel indicate that the company is sufficiently provided with qualified employees.

Table 3. Personnel safety indicators at the state enterprise "Kivertsivske Forestry"

Indicator name	Calculation formula/verifiers	Availability mark
2.1.1. Employment practices and conditions in accordance with ILO Conventions	Job placement orders. Materials of inspections by relevant state bodies.	1 1 (no violations detected)
2.1.2. Availability of labour organizations and 2.1.3. agreements that are the result of collective bargaining	Collective agreement. Minutes of collective bargaining.	1 1 (no violations detected)
2.2. Gender equality	Personnel and statistical reporting. Employee's payroll. Working hours use timesheets.	1 (no violations detected) 1 1
2.3. Compliance with occupational health and safety regulations to protect against occupational threats to safety and health.	Rules (instructions, manuals) on occupational health and safety	1 (no violations detected)
Indicator of the realization of rights and freedoms	The ratio of losses incurred by the enterprise as a result of legal norms violation and the total amount of losses prevented by the legal service	1 (no violations detected)
Coefficient of the personnel material needs satisfaction	The ratio of the average monthly salary per employee to its minimum level in the country	1 (1,78)

Source: according to the data of the enterprise's reporting.

The number of men and their share in the staff structure had a significant advantage during the entire study period: more than 70%. This ratio corresponds to the specifics of the company's activities, so one should not talk about gender inequity here.

Consequently, these indicators revealed full compliance with the established criteria.

Corporate social responsibility is one of the corporate culture and personnel policy components at the state enterprise "Kivertsivske Forestry", carried out in accordance with the regulation on personnel policy, the main tasks of which are optimization and stabilization of personnel, the application of an effective system of employees motivation, ensuring the responsibility of employees for the performance of their duties, compliance with Labor and production discipline, staff development, the formation and maintenance of a favourable

socio-psychological climate in the team. Indicators of corporate social responsibility are reflected in Table. 4.

Table 4. Indicators of corporate social responsibility of SE "Kivertsivske Forestry"

Indicator name	Calculation formula / verifiers	Availability mark
Salary level, its growth rate	Employee's payroll statement	1
Availability of a social package, mandatory and voluntary social insurance (pension)	Industry agreement.	1
	Collective agreement.	1
Cases of human rights violations, forced and child labour	Personnel and statistical reporting. Availability of lawsuits	1 1 (no violations detected)
Number of education, advanced training, internships, and foreign language learning programs; number of staff participating in those programs	Personnel and statistical reporting.	5 programs
		12 persons
Preventive measures to reduce occupational risks	Collective agreement. HR policy	1
		1
Cases of discrimination and response to those cases	Personnel and statistical reporting. Availability of lawsuits	1 (no violations were detected)
		1 (no lawsuits were filed)
Retraining and advanced training of employees is carried out according to the program that meets the requirements of corporate social responsibility.	Personal accounting cards. Job descriptions. Materials of employees' periodic certification/re-certification	0.5 (not all applications of corporate social responsibility are reflected in advanced training programs)

Source: according to the data of the enterprise's reporting.

The level of wages and their growth rate are among the highest in the region. The collective agreement provides for a social package, mandatory and voluntary social insurance. There were no cases of human rights violations, forced and child labour, or discrimination.

The company constantly conducts professional training and retraining of employees in accordance with changes in production and management technologies, forestry management, and technical equipment. Professional training and retraining of workers take place on-the-job, at the workplace. Mentoring is applied. During 2019-2021, 76 employees were covered by such training. For management personnel, regular professional development is provided according to plans and schedules. Over the past three years, 9 personnel members have been taking courses at the Forestry Engineering University in Lviv city to improve their skills. Regional seminars are regularly held with the participation of representatives of the State Forest Resources Agency of Ukraine, as well as practical seminars on the basis of a specific forestry enterprise. Certification of employees is carried out according to plans once every three years in the Volyn Regional Department of Forestry and Hunting, the director of the enterprise undergoes the certification in the State Forest Resources Agency of Ukraine. Based on the certification results, career growth plans are formed (State Forest Resources Agency of Ukraine, 2014; Volyn Regional Department of Forestry and Hunting, 2014).

Thus, according to this criterion, compliance with all but one of the criteria was found.

Indicators of interaction with stakeholders are shown in Table 5.

Table 5. Indicators of interaction with stakeholders at the state enterprise "Kivertsivske Forestry"

Indicator name	Calculation formula/verifiers	Availability mark
There is a dispute resolution procedure accessible to the public; it is developed by culturally appropriate involvement of parties whose interests are affected	The dispute resolution procedure is documented. Documentation confirming the disputes' existence and measures taken	1 (Register of Appeals, book of Citizens' Appeals)
The company should provide local communities, contractors and suppliers with employment opportunities, training and other services in accordance with its business activities	Job ads/staffing announcements Staffing table. Employee personal registration cards.	1 (employees of the enterprise are mostly local residents)
Projects and additional activities that contribute to local socio-economic benefits and are proportional to the socio-economic impact of the activities are implemented and/or supported.	List of activities carried out by the enterprise to support local socio-economic benefits.	1
Places of special cultural, ecological, economic, religious or spiritual significance to which local communities are entitled are determined by their involvement in a culturally appropriate way and recognized by the enterprise.	List of places of special cultural, ecological, economic, religious or spiritual significance is presented in documents and on maps. Forest management project.	1 1
The enterprise, with the involvement of stakeholders, determines a list of wood and non-wood resources and ecosystem services that can strengthen and diversify the local economy	Forest management project. Strategic plan of the enterprise. The company's Articles of Association. Documented evidence of stakeholder engagement	1 1 1 1
Parties whose interests are affected are given the opportunity to be involved in the processes of activities monitoring and planning	Register of parties whose interests are affected and involved in the negotiation process. Evidence of cooperation	1 0.5

Source: according to the data of the enterprise's reporting.

Interaction with stakeholders largely depends on the effectiveness of the communication system that accompanies all the processes taking place in the state enterprise "Kivertsivske Forestry". First of all, these are communications between levels, divisions and employees of the forestry enterprise, carried out both in the horizontal plane and vertically: from the highest levels of management to the lowest, and "from bottom to top". At the same time, these are communications between the state enterprise "Kivertsivske Forestry" and external residents of the territory where the facilities of the state enterprise "Kivertsivske Forestry" are located. For external communications, the company uses meetings, discussions, telephone conversations, mail, internet services (website, electronic mailboxes, etc.), memos and reports.

The state enterprise "Kivertsivske Forestry" maintains an official information transfer routine, created by the organization's management, and informal ones formed on interpersonal relationships in the organization and abroad.

Internal communications of the state enterprise "Kivertsivske Forestry" are differentiated according to the degree of subordination into vertical (ascending or descending), diagonal and horizontal (information exchange channel for coordinating actions). The distribution of responsibility and authority between the decision-making process management stages in the state enterprise "Kivertsivske Forestry" is presented in Table 6. Strengthening of both internal and external interaction in the state enterprise "Kivertsivske Forestry" is carried out due to the functioning of a unified information system, an electronic document management system.

Table 6. Decision-making powers in the state enterprise "Kivertsivske Forestry"

Management decision stages	Management decision subjects
Preparing a management decision	Director, deputy directors
Providing management decision-making and decision-making procedures	Director, deputy directors
Planning a management decision	Director, deputy directors, accountant, heads of departments
Execution of a management decision	Departments and divisions
Monitoring the decision implementation	Director, deputy directors

Source: according to the data of the enterprise's reporting.

Over the years, this company has established close ties with many consumers of its products and suppliers of material resources.

The waste wood products (firewood, sawdust, seedlings) consumers are the population of the district and region. Ads about the possibility of purchasing firewood or other timber are posted on the office doors, although people themselves contact the forestry department, the lower warehouse for information. Price discounts are provided to wholesale customers when purchasing a large batch of goods. In addition, the company voluntarily provides free wood fuel to single and low-income citizens, disabled people, veterans, and large families, which also increases its popularity among the local population and contributes to the growth of its business image.

But the greatest popularity of the state enterprise "Kivertsivske Forestry" is brought by public relations, in particular, participation in vocational training for schoolchildren and young people to master the forester profession. Thus, on the basis of the Vorotnivsky forestry in the National Botanical Reserve "Vorotniv", the first "Forestry Youth Center" in Ukraine was created. 84 events of various kinds were held here, which were attended by more than 3 thousand people. Open training studios: "The forest doctor school"; "The forest designer school"; "The Hunter School"; "School Workshop"; "School of the young gardener"; "School of the young beekeeper", where career guidance, educational and research work is carried out. On the basis of several forest districts of the state enterprise "Kivertsivske Forestry", school student forestry enterprises have been created and are functioning.

SE "Kivertsivske Forestry" carries out foreign economic activity, allowing to cooperate with foreign partners and investors, exchange experience and technologies, and participate in international exhibitions.

In the communication management strategy at the state enterprise "Kivertsivske Forestry", much attention is paid to communications on the Internet and feedback tracking. The website of SE "Kivertsivske Forestry" is presented in a modern design, reflects the face of the enterprise and forms an image among potential customers and partners and other stakeholders. Modern information technologies provide a one to support and coordinate both technological processes and business activities of the organization.

In order to cooperate with state agencies and other interested parties, the Forestry Enterprise issued an order "On cooperation of the state enterprise "Kivertsivske Forestry" with interested parties" (No. 248/3 dated November 06, 2018). Consultations were held with interested parties: local NGOs – 2; representatives of the local population – 15; state organizations – 5; trade unions – 4; certified organizations – 4.

The state enterprise "Kivertsivske Forestry" has a book of registration for appeals, proposals, applications, complaints and a journal of personal reception of citizens. During this period, local residents regularly applied to the Forestry Enterprise for the purchase of firewood, timber, and financial assistance. No complaints were registered in the book during the study period.

Thus, it can be concluded that according to the results of the institutional and social indicators diagnostic audit, activities compliance of the state enterprise "Kivertsivske Forestry" with the business social responsibility principles was revealed.

4.3. Diagnostic audit of environmental indicators

The environmental component of the diagnostic audit at Forestry Enterprises includes indicators of forest management, forest protection activities, implementation of economic measures and their impact on the environment.

Indicators of forest management and forest protection activities at the same time characterize compliance with the forest renewal and reproduction, principles as well as forest preservation from negative anthropogenic impact (Table 7).

Indicators of forest management stability are not high enough. It is necessary to pay attention to forest self-healing, since the indicator has significantly decreased. Indicators of forest protection activities are consistently high, which has a positive impact on the conservation of woodlands.

The Forestry Enterprise has a monitoring system with the forest protection service, which constantly monitors the forest area according to FSC FM Activity Report.

In forestry, waste associated with logging and timber removal is minimized. In the developed cutting areas, in order to preserve and increase the fertility of the soil cover, cutting residues remain.

Table 7. Indicators of forest management and forest protection activities of the state enterprise "Kivertsivske Forestry"

Group and name of the indicator	Calculation results		
	2019	2020	2021
Indicators of forest management sustainability			
Natural reforestation indicator	0.311	0.134	0.159
Indicator of artificial reforestation in clearings	0.073	0.112	0.098
Indicator of forest formation and improvement	0.755	0.827	0.851
Indicators of forest protection activities			
Indicator of wood loss due to illegal logging	0.0003	0.0005	0.0006
Indicator of wood loss due to fires	0.0235	0.0000	0.0000
Death rate of forest tree stands	0.128	0.060	0.142
Indicator of conservation of selected forest areas that have special environmental, cultural and historical significance and have special territories status (special values for conservation) (%)	27	27	27

Source: according to the data of the enterprise's reporting.

The Forestry Enterprise pays special attention to the natural renewal of forests. Natural reforestation took place in an area of 305 hectares, which is 44.5% of the total reforestation area. Artificial planting of forest crops is carried out in areas where natural renewal is difficult or impossible.

The materials of cutting allotment and the conducted field audit show that logging carried out in order of wood formation and forests improvement contributes to the development of mixed forest tree stands, and reforestation after logging of main use is aimed at creating mixed forests to increase their resistance to diseases.

In the "Project for organization and development of the state enterprise "Kivertsivske Forestry", a strategy has been developed and is being implemented that provides for the transition from large continuous logging to narrow-section and selective logging. The maximum cutting area during main-use logging in a Forestry Enterprise does not exceed 5 hectares.

The analysis of documentation (logging tickets, cutting materials) showed that, in order to reduce the logging negative environmental consequences, old and hollow trees, dead wood, and seed trees of valuable species remain in cutting areas.

The state enterprise "Kivertsivske Forestry" has a high share of protected areas – 27%.

Consequently, the first and second groups of indicators revealed full compliance with the established criteria.

Indicators of economic measures implementation and their impact on the environment produced by SE "Kivertsivske Forestry" are shown in Table 8.

Table 8. Indicators of economic measures implementation at SE "Kivertsivske Forestry" and their impact on the environment

Indicator name	Verifiers	Availability mark
Level of environmental-oriented infrastructure development	Forest management project. Documentation on road construction and infrastructure development.	1 1
Harvesting and removal of wood and non-wood forest products is carried out in a way aimed at preserving the environmental values	Forest management project. Log tickets. Forest tickets. Maps of the cutting area development technological process.	1 1 1 1
Harvesting technology is aimed at optimizing the use of wood and non-wood forest products and liquid materials	Forest management project. Logging and forest tickets. Maps of the cutting area development technological process. Statements on inspecting the places of harvesting wood and non-wood forest products.	1 1 1 1
Waste management in an environmentally acceptable way	Passport of the company's waste. Statistical reporting materials.	1 1
Monitoring and assessment of possible negative impacts from the economic activity	Environmental Impact Assessment Report. Passports of NRF objects. Forest management project. Forest management materials. List of regional Red Book species. Maps with plotted territories where environmental values are identified	0.5 1 1 1 1 1
Implementation of measures to prevent negative impacts of economic activity on environmental values	Forest management project. A documented list of implemented corrective actions. Hunting improvement project. Regulations (passports) and security obligations for NRF objects.	1 0.5 1 1

Source: according to the data of the enterprise's reporting.

The company has monitoring procedures that track its business activities. Monitoring of changes in the forest fund state is carried out during continuous forest management by specialists of the Ukrainian State Forest Management Planning Association once per year, and the reserves of non-wood resources are evaluated by specialists during forest management. Based on these estimating results, the use of non-wooden forest products is projected. Forest pathology survey of the sanitary condition of forests is carried out once per quarter, reports of such surveys are drawn up for each Forestry Department, and the "Book of accounting for forest pests and diseases foci" is filled in.

In the process of planning forestry activities, the Forestry Enterprise evaluates their impact on the environment. In the "Project of organization and development of SE "Kivertsivske Forestry" are developed the environmental justifications and measures aimed at reducing the negative impact of forest management on forest ecosystems and the environment, based on "Instructions for assessing the possible social and environmental impact of forest management measures planned, and the environmental consequences of forest management works". When designing, building and reconstructing forestry roads, the Forestry Enterprise evaluates the impact of construction works on the environment.

The Forestry Enterprise has developed procedures for identifying, recording, protecting and monitoring rare and endangered plant and animal species on the territory of the Forest Fund (Order No. 248/5 of November 06, 2017 "On the identification of rare flora and fauna species, their monitoring and protection"). The Forestry Enterprise has compiled a list of rare and endangered plant and animal species that can potentially occur on the territory of the forestry enterprise. To identify rare and endangered species of plants and animals, the Forestry Enterprise involved researchers from the Poliskiy branch of the Ukrainian order "Sign of Honor" Research Institute of Forestry and Forest Melioration named after G. M. Vysotsky and the National Forestry Engineering University of Ukraine. The Forestry Enterprise, together with employees of research organizations, mapped the habitats of rare and endangered plant and animal species.

In forest areas classified under conservation status, logging of the main use is not provided, and forestry is carried out in order to preserve and increase the protective functions of these forest ecosystems. Logging in these areas is assigned in accordance with the forest management project, and when logging the formation and improvement of forests, the undergrowth is preserved.

SE "Kivertsivske Forestry" has implemented a computer program for drawing up cutting areas and accounting for trees, designed to avoid errors in determining areas for deforestation and cutting areas. These works are quickly and accurately performed by the forest allotment and taxing specialist using the electronic GPS system – taking site contours and making plans. After making measurements, the information is downloaded to a computer for further processing. Such equipment is used for laying trails and forest roads, determining the area of forest planting, drawing up plans for areas where it is necessary to improve the forest and logging for the main use. This makes it possible to properly allocate cutting areas, prepares a high-quality cutting fund, insures employees from mistakes, saves time and greatly facilitates work. In the future, it is planned to improve the use of GPS satellite systems for monitoring transport processes and fuel use.

Considerable attention is paid to the implementation of measures for the improvement of recreational forests. There are 6 large recreational points located therein. Places for recreation are created in each locality within the forest districts.

So, for the third group of indicators, compliance with the established criteria was revealed, except for two.

Thus, it can be argued that in general, the state enterprise "Kivertsivske Forestry" operates in accordance with the social responsibility principles. However, problematic issues have been identified that require management's attention, improvement of the management system and possibly transition to an integrated management system (IMS) according to such international standards as ISO 14000 + SA 8000 + FSC.

In our opinion, the main advantages of applying such an integrated approach over the existing ones refer to the ability to consider objects as complex socio-ecological and economic systems, and IMS should be aimed at optimizing interdependent economic, social, technological and natural processes in a single environment. The combination of socially, economically and environmentally oriented systemic and functional international standards

will ensure the implementation of sustainable development principles, socially responsible management in the context of ensuring comfortable living conditions, efficient use of all resources, environmental protection, and prevention of environmental problems. The authors' position is to use the IMS as a tool for ensuring an acceptable level of environmental quality, quality of life, and human development, achieving personal and national security, provides for the use of IMS for objects of various levels, implementation in the system of public management and public administration while ensuring the integrity of the research object and the object of managerial influence.

5. Conclusions

1. Never denying the role of state institutions in creating conditions to activate the implementation of social responsibility principles, we note that, in our opinion, every enterprise or corporation in the current regulatory environment should determine development priorities in accordance with these principles. At the same time, it is possible to use effective tools for implementing the social responsibility principles of business – international standards, the criteria and indicators of which should be used to diagnose the enterprises' social responsibility level.
2. Based on the international standards Forest Stewardship Council and Social Accountability 8000 (FSC and SA 8000), the authors improve the methodological approaches to the formation of a diagnostic audit of Forestry Enterprises' compliance with the social responsibility principles. Ones proposed it as a set of three groups of components: institutional (includes indicators of compliance with the current legislation requirements, the organizational structure and management system effectiveness), social (indicators of labour safety, personnel safety, corporate social responsibility, interaction with stakeholders), environmental (indicators of forest management, forest protection, implementation of economic measures and their impact on the environment).
3. Analysis results of the diagnostic audit institutional component indicators. Indicators of compliance with the legislation requirements got a rating of 1; therefore, full compliance with the current legislation according to the criteria and indicators of FSC certification was established. Performance indicators of the organizational structure and management system mainly meet the established requirements, but there are indicators of partial compliance, namely: the presence of a modern environmental-oriented corporate culture, since as a component it is reflected in the Statute and strategy of the state enterprise "Kivertsivske Forestry". However, there are elements of inconsistency in the activities conducted; the overall level of social and labour relations regulation is quite high, but this is more related to the activities of the management apparatus, and not production activities, so the ratio between the number of production and management processes for which norms, procedures and rules have been developed is 0.7.
4. Analysis results of the diagnostic audit social component indicators. The labour safety indicators generally indicate a high level for administrative personnel, significantly lower for workers engaged in logging and wood processing. The latter are classified as activities with a high risk of occupational injuries, the presence of severe and harmful working

conditions, and working in the open air leads to frequent morbidity. However, in the last three years, there were 2 cases of occupational injuries in 2018 and one in 2019 as well as one in 2020, that is, the level of traumatic injuries is low. The number of temporarily disabled employees decreased from 52 in 2018 to 22 in 2020, which had a positive impact on the average number of disability days per employee (from 16 to 13 days). But the share of employees working in severe and harmful working conditions is quite high – 25-26 %. Personnel safety indicators, including such components as compliance with current legislation, norms and rules in the field of labour and work with personnel, were rated 1, since no violations were detected in any of the positions, and the personnel material needs satisfaction coefficient is higher than the average for the Volyn region. Almost all corporate social responsibility indicators of the state enterprise "Kivertsivske Forestry" were assessed with a value of 1, since no violations were detected, there were no lawsuits. However, studies of retraining and internship programs show that not all the provisions of social responsibility are reflected there, so the score is 0.5. Indicators of interaction with stakeholders cover all of the enterprise's contact groups: consumers, suppliers, foreign partners, residents of local communities, public organizations, and local self-government authorities. However, this is the most problematic group of indicators, since it is still difficult to determine the effectiveness of planned and implemented activities.

5. The environmental component of the Forestry Enterprises diagnostic audit includes indicators of forest management, forest protection activities, implementation of economic measures and their impact on the environment. Indicators of forest management stability are not high enough. It is necessary to pay attention to forest self-healing, since the indicator has significantly decreased. These indicators were highest in 2018. Indicators of forest protection activities are consistently high, which is positive for the conservation of woodlands. The economic measures implementation rates and their impact on the environment at the state enterprise "Kivertsivske Forestry" are also high.
6. International standards and the formation of integrated management systems, based on them, are effective tools for implementing the principles of business social responsibility.

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