

DOI: 10.15276/ETR.02.2021.2
 DOI: 10.5281/zenodo.5115749
 UDC: 657.37
 JEL: M41

FORMATION AND IMPLEMENTATION OF NON-FINANCIAL REPORTING AS THE MAIN TOOL OF SOCIALLY RESPONSIBLE ACTIVITIES OF URBAN ELECTRIC TRANSPORT ENTERPRISES

ФОРМУВАННЯ ТА ВПРОВАДЖЕННЯ НЕФІНАНСОВОЇ ЗВІТНОСТІ ЯК ГОЛОВНОГО ІНСТРУМЕНТУ СОЦІАЛЬНО-ВІДПОВІДАЛЬНОЇ ДІЯЛЬНОСТІ ПІДПРИЄМСТВ МІСЬКОГО ЕЛЕКТРОТРАНСПОРТУ

Lidiia O. Voloshchuk, DEcon, Professor
 Odessa National Polytechnic University, Odessa, Ukraine
 ORCID: 0000-0002-9692-7438
 Email: l.a.voloshchuk@gmail.com

Natalia M. Selivanova, PhD in Economics, Associate Professor
 Odessa National Polytechnic University, Odessa, Ukraine
 ORCID: 0000-0002-4157-4946
 Email: n.selivanova.odessa@gmail.com

Anastasiia V. Fraiman
 Odessa National Polytechnic University, Odessa, Ukraine
 ORCID: 0000-0003-3710-1385
 Email: fraymannastya1999@gmail.com

Received 10.01.2021

Волощук Л.О., Селіванова Н.М., Фрайман А.В. Формування та впровадження нефінансової звітності як головного інструменту соціально-відповідальної діяльності підприємств міського електротранспорту. Науково-методична стаття.

У даній статті досліджено формування та необхідність подальшого впровадження нефінансової звітності в якості головного інструменту соціально відповідальної діяльності підприємств міського електротранспорту. Розглянуто основні визначення поняття «нефінансова звітність» в обліково-економічній літературі протягом останніх років. Визначено головні конкурентні переваги впровадження нефінансової звітності для відповідальних суб'єктів господарювання, а також виявлено її вплив на діяльність підприємств міського електротранспорту. Сформовано основні складові елементи нефінансової звітності, та висвітлено головні етапи її формування. Запропоновано альтернативний варіант основних складових нефінансової звітності підприємств міського електротранспорту.

Ключові слова: соціально-відповідальна діяльність, нефінансова звітність, інструмент управління, конкурентні переваги, соціальне звітування

Voloshchuk L.O., Selivanova N.M., Fraiman A.V. Formation and Implementation of Non-Financial Reporting as the Main Tool of Socially Responsible Activities of Urban Electric Transport Enterprises. Scientific and methodical article.

This article examines the formation and need for further implementation of non-financial reporting as the main tool of socially responsible activities of urban electric transport enterprises. The main definitions concerning the concept of «non-financial reporting» in the accounting and economic literature in recent years are considered. The main competitive advantages of non-financial reporting implementation for responsible business entities are identified, as well as its impact on the activities of urban electric transport enterprises. The main components of non-financial reporting are formed, and the main stages of its formation are highlighted. An alternative version of the main components of non-financial reporting of urban electric transport enterprises is proposed.

Keywords: social responsible activities, non-financial reporting, management tool, competitive advantages, social reporting

Nowadays, the issue of introducing socially responsible activities in domestic enterprises is extremely important among all possible, as its development is at an early stage in Ukraine. In this regard, one of the conditions for a responsible enterprise development is the elaboration, formation and need for a single document i.e. a non-financial report, which acts as the main powerful tool to increase transparency and trust of stakeholders.

Analysis of recent research and publications

The study on the formation and further implementation of non-financial reporting in enterprises carrying out socially responsible activities was studied by such scientific economists as O.B. Hamkalo, Yu.V. Herasymenko and G.O. Pchelianska, I.V. Hodniuk. And N.V. Semenushena, O.V. Zybareva and L.V. Verbivska, H.M. Liutova and A.V. Tupytska, V.V. Kirsanova, R.T. Matskiv, S.V. Filyppova, I.M. Kharchenko and N.V. Ovcharova, O.I. Chyzhyshyn and others [1-5].

Unsolved aspects of the problem

Non-financial reporting plays a crucial role for socially responsible activities of any enterprise, so taking into account the importance of the process of development, formation and need for its implementation in the enterprise, the study of the main elements of non-financial reporting and its formation stages, are considered relevant and priority

tasks today.

The aim of this article is to study the formation and further implementation of non-financial reporting, identify and summarize its competitive advantages, the main stages of formation, as well as to offer the alternative to the main components of non-financial reporting of urban electric transport enterprises.

The main part

Today, socially responsible activities (SRA) appear before many enterprises in the form of a commitment, which compliance indicates not only the implementation of economic norms, which are usually followed by almost all business entities, but also the recognition of environmental and social norms that combine ethical and moral principles, non-compliance with which will entail the enterprise responsibility to society and the state.

Most managers understand SRA only as a set of expenditures that should be incurred during business activities. Indeed, expenditures are one of the most important accounting items in the context of SRA, but those that can bring significant benefits in the future. Let's consider them in more detail:

- personnel development. Personnel is the largest enterprise component, which determines whether the economical activities will be effective, whether the enterprise will be able to provide the required amount of goods or services in a timely manner, whether the business entity will receive a profit in the reporting period. In order for the enterprise to function at full capacity, it is necessary that the staff has professional development, because it is not enough to recruit highly qualified specialists, time goes by and technology does not stand still, so personnel development should always take place. In addition, great attention should be paid to using the motivational schemes of remuneration: one can develop a system of bonus incentives, as well as provide employees with social packages or create conditions for leisure and recreation.
- health care and work safety. Despite the formal legal and regulatory framework of health and safety standards in the workplace, it is extremely difficult to find an enterprise that really meets all the established requirements. The fact is that to ensure the complete security not only for the newly created enterprise, but also its own staff, one need to spend a lot of money. Today, the legislature sets many requirements and, probably, to find a medium or large enterprise without significant shortcomings identified during inspections, it is almost impossible. This is due to the fact that most owners believe that such costs are not justified, and a possible disaster will inevitably be avoided.
- product quality. Some owners of newly established manufacturing enterprises, in order to start making a profit from the first year and cover all the investments, unfortunately, neglect to purchase really high-quality raw materials that will be used in finished products manufacture. The

result is the goods production of unsatisfactory quality. And most of them, using low-quality raw materials, receive at the end of production considerable expenses associated with the correction of existing defects. Then if the final cost is calculated, it can be concluded that the raw materials must be of good quality. Similarly, an enterprise that provides services such as passenger transportation when purchasing substandard equipment or parts for vehicles, endangers not only the loss of customers during the inconvenience, but also their own lives.

- nature protection and resource saving. Today the environment suffers from a significant amount of harmful substances. And one of the points of introducing the social responsibility at the enterprise is the protection of the environment. That is, in simple words, the production process of the enterprise must be environmentally and safely organized. To this end, programmes should be introduced for the economical consumption of natural resources, as well as the reuse or full disposal of waste.
- social initiatives implementation for the community benefit. Social initiative is an important responsibility to the enterprise. This category includes many activities that in the future will serve as the main advantages of any business entity. For example, a training centre creation through which all unemployed people will be able to get free knowledge and officially achieve employment. Or the opening of information centres, where ordinary consumers will be able to ask for some improvement or, conversely, to eliminate existing shortcomings. Construction of new or support for the preservation of existing cultural and historical sites. They also include participation in charity events, sponsorship of local cultural, educational and sports organizations and events.

Therefore, in order to understand the extent to which it is possible to derive effectiveness from the expenses incurred for such social initiatives, it is necessary to substantiate all possible information that will highlight the cost of resources spent and revenues received from them. Such information will be best disclosed in the preparation of non-financial reporting.

Thus, an important condition for the enterprise development in the period of economic instability is a necessary modern document formation i.e. a non-financial reporting, which indicates all the financial and non-financial indicators for the year of economic activity. The advantage over many economists is the coverage of financial indicators, duplicated in financial reporting, so the question remains to develop only the non-financial part. In turn, stakeholders, who are interested in the enterprise activities, has the possibility to observe during the viewing of the social reports also on the economic part. Such combination helps to form in the interested person a more reliable vision of the business entity, he/she is able to more objectively assess all possible business risks, which

helps to improve the business reputation of the enterprise, increase its attractiveness. Therefore, the development and necessary further implementation of corporate social reporting is particularly relevant for urban electric transport enterprises.

Nowadays, most scientists consider that the corporate social report as a public tool should inform the interested persons about the SRA. Stakeholders, as a rule, are all interested parties, so this group includes not only partners and potential investors, but also creditors, employees, customers, and society as a whole.

According to one of the scholars, non-financial reporting is a public document, the main purpose of which is to inform all the stakeholders about how and at what pace the enterprise implements the goals of economic stability and social welfare, environmental stability, etc. [1].

There is no clear definition of non-financial reporting in domestic legislation, but most Ukrainian scientists suggest covering their own interpretation of the concept of "non-financial reporting" (Table 1).

Table 1. The Main Definitions of the Concept "Non-Financial Reporting" in the Accounting and Economic Literature for the Last 5 years

Author	The Main Definitions of the Concept "Non-Financial Reporting"
I.V. Hodniuk N.V. Semenysheva [2]	Non-financial reporting is a form of documentary confirmation of social policy conducted by business structures in relation to internal and external parties concerned.
Yu.V. Herasymenko G.O. Pchelianska [3]	Non-financial reporting is an important tool of marketing communication policy of the enterprise, which allows to inform about the main results and directions of economic and social development of parties concerned and stakeholders.
O.B. Hamkalo [4]	Non-financial reporting is an effective tool for measuring the enterprises performance results, the basis for their development and implementation of various strategic projects and programmes.
H.M. Liutova A.V. Tupytska [5]	Non-financial reporting is a tool to reflect the results of the enterprise activity in relation to corporate social responsibility, which, in turn, is related to the sustainable development concept
M. Kharchenko N.V. Ovcharova. [6]	Non-financial reporting is a mechanism, the effect of which is manifested through the policy strategy and tactics formalization in the field of socially responsible business by forming a system of indicators of its economic and social development or specific measures for its implementation.
	Non-financial reporting is a tool of corporate social responsibility, which is designed to provide information on the management process, risk assessment of business and enterprise activities by shareholders, investors and the public.
	Non-financial reporting is a document, the content of which presents information in a certain set of actual (historical) and estimated (calculated) indicators that reflect the social consequences of socio-economic decisions made by the company.
	Non-financial reporting is a process of preparation and presentation of financial and non-financial information organized as appropriate forms, adaptation of the accounting system, which allows to systematize data, taking into account the needs of internal management and requests of other stakeholders

Source: compiled by authors on materials [2-6].

When analyzing the definition of "non-financial reporting" (Table 1), it can be seen that almost all domestic scholars consider non-financial reporting, firstly, as a tool used to display the SRA. Secondly, each of the authors gives this concept a special purpose, which is to ensure the informational interests of both internal and external users.

A crucial aspect is to obtain economic benefits in the corporate reporting development, because calculating all non-financial indicators, owners have the opportunity to provide an objective assessment of production and social activities of the enterprise by means of a detailed analysis and determine the significant social and economic role played by the economic entity. Thus, the development of a non-financial report will be an effective tool for strategic management of the enterprise activities.

According to international standards, the social report is divided into several types: integrated and standardized. The integrated report has to cover information on the enterprise activity in three

different areas: economic, environmental and social. However, standardized reporting is considered to be officially recognized in the international community and generally accepted, as it reflects the most important aspects of social and corporate responsibility and is formed on the complex of internal and external reporting.

Today, the most popular international format for non-financial reporting is the Global Reporting Initiative (GRI) report, which has recently been widely regarded as an international standard governing the social reporting development. That is, this organization is considered one of the first representatives-developers of the most common framework conditions. The main goal of the Global Reporting Initiative is to accurately and transparently reflect the enterprise responsible activity that cares about its own social significance in the world.

Ukrainian domestic enterprises that practice the non-financial reporting formation and try to make this process more convenient, use a slightly different

form, i.e. free, because there is no single regulatory framework in domestic legislation. The use of arbitrary reporting is also associated with a insufficient level of transparency in enterprises. Thus, when using this form of reporting, businesses try to highlight only their own achievements in order to interest potential stakeholders. But despite such a significant advantage as convenience, this type of reporting has a disadvantage, because due to the arbitrary form of non-financial reporting there is no possibility to compare it with other similar documents. Additionally, the free form of reporting is

not officially recognized by either domestic or international organizations, so the effect of benefiting from this reporting is much smaller.

Since non-financial reporting is very often considered in the context of a "management tool", it should be understood that this reporting implementation in the enterprise should be beneficial, i.e. some economic benefit.

Let's display the list of competitive advantages of non-financial reporting introduction concerning SRA on the figure 1, dividing them into 3 main areas of manifestation.

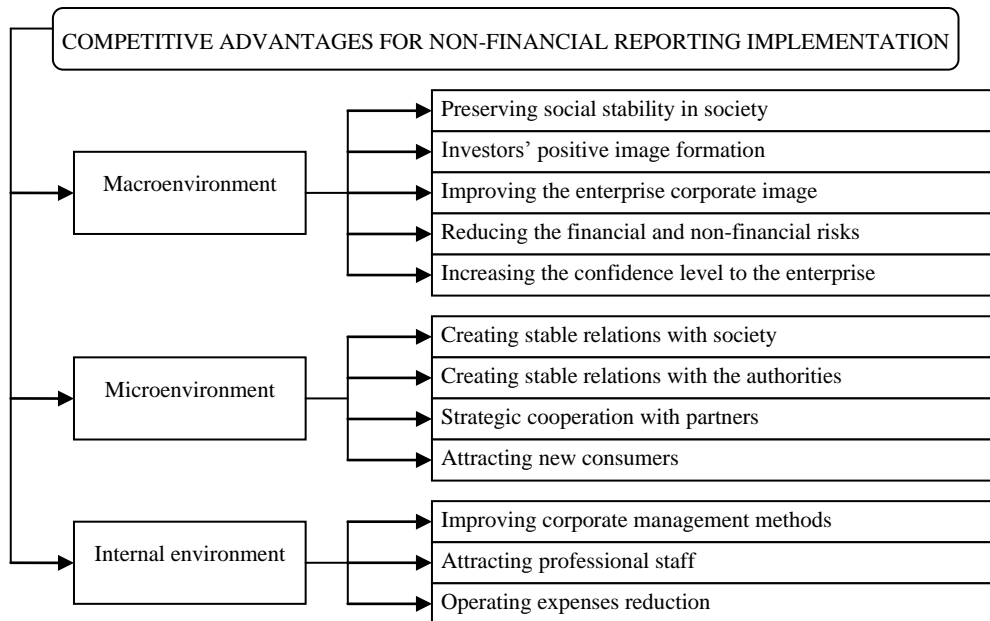


Figure 1. Competitive Advantages of Non-Financial Reporting Implementation on the Enterprise Socially Responsible Activities

Source: compiled by authors on materials [7].

Looking at the figure 1, let's identify the main benefits of the implementation and subsequent introduction of non-financial reporting:

- economically sound tool of strategic planning. When developing and compiling a non-financial report, the enterprise has the opportunity to analyze and provide an objective assessment of social activities. After analyzing a set of financial and non-financial indicators, the enterprise will be able to develop its own strategic planning, setting a main goal and a number of tasks for the future period;
- increasing the trust in the enterprise by possible domestic and international partners. Systematic social reporting during the enterprise economic activity increases the chances of interest of potential investors who can further invest in the enterprise development. Moreover, the availability of a non-financial report increases public confidence, which is equally important, as the final results of the business entity depend on the demand for services;
- increasing the level of the enterprise transparency. Demonstrating openness and transparency in

business operations, reflecting reliable economic indicators, and providing information on environmental and social aspects are the main tasks to which the enterprise is committed, allows investors and loaners to effectively assess all possible business risks;

- increasing the enterprise competitiveness. Reporting, which highlights all possible aspects of SRA, provides significant benefits when participating in government programmes and projects, as well as public procurement procedures, during which it is possible to obtain profitable economic resources that will further serve the significant development of the enterprise.

In order to best reflect the non-financial report structure, let's turn to the provisions of GRI standards, which are used by most foreign companies in order to form high-quality reporting on economic, environmental and social development of the enterprise activities. Let's display in Figure 2 the main components of the social report, taking into account the specifics of urban electric transport enterprises.

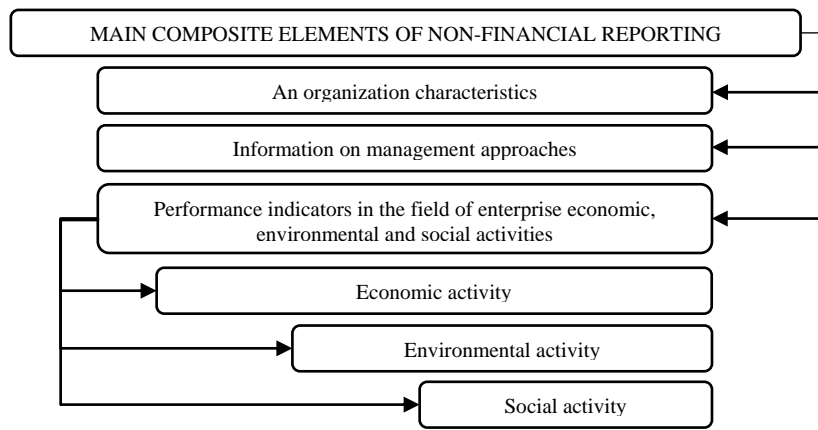


Figure 2. Main Composite Elements of Non-Financial Reporting
 Source: authors' own development

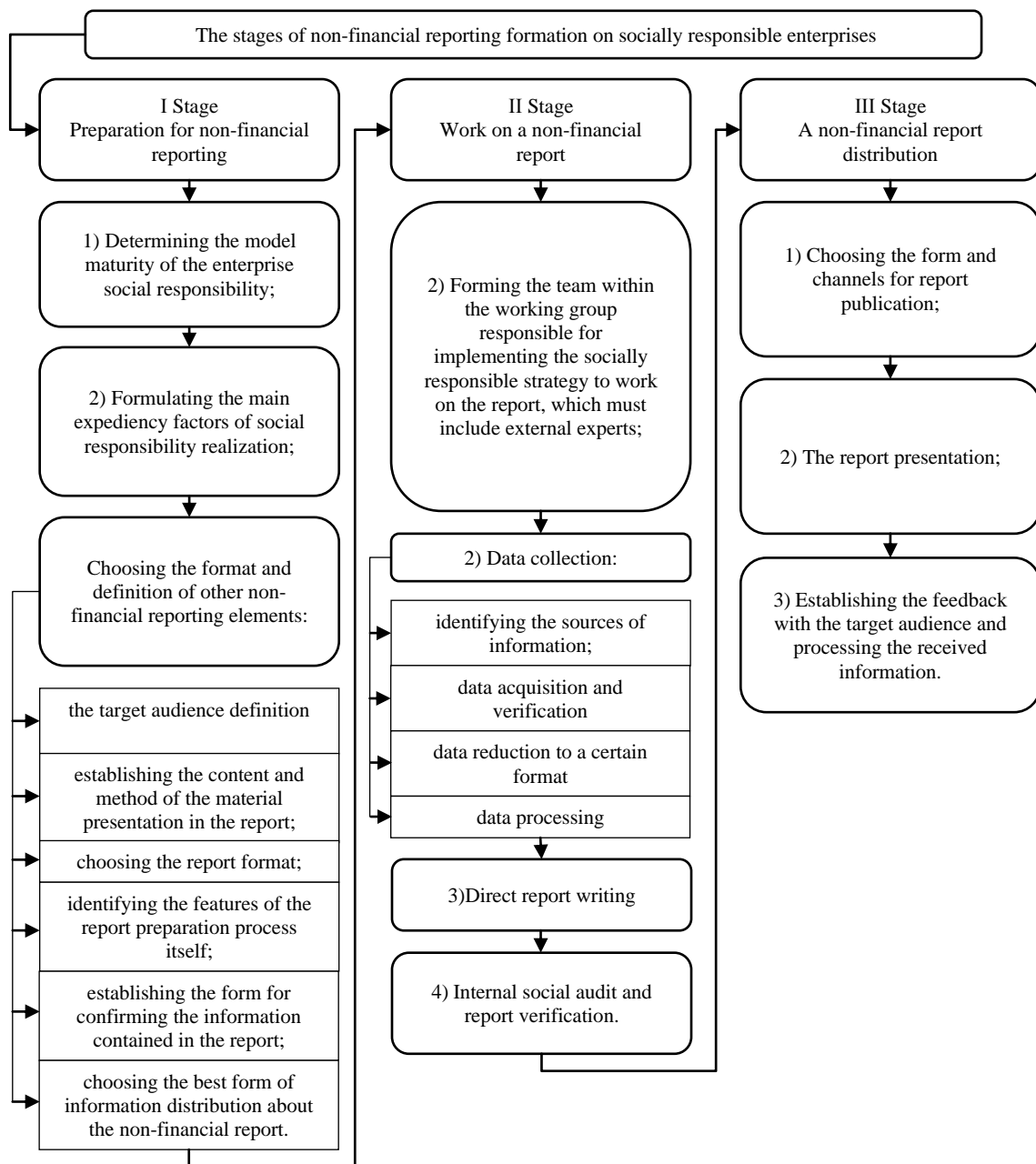


Figure 3. The Stages of Non-Financial Reporting Formation on Socially Responsible Enterprises
 Source: compiled by authors on materials [8].

Let's consider in more detail in Figure 2 the third component of non-financial reporting, i.e. performance indicators. They provide for the division into three main activities: economic, environmental and social. Let's start with economic activity, it should be covered by indicators that characterize the enterprise economic situation. Environmental indicators should reflect information on the specifics of using the natural resources, as well as the amount of harmful emissions during the main production activity. But social activity indicators should describe all the measures that contribute to the enterprise socio-economic development.

It is clear that the development and formation of social reporting is a rather long process, which requires management to prioritize the formation process into certain stages. This distribution will help to deepen the analysis of non-financial indicators and create a quality and attractive type of social reporting. Let's display in Figure 3 the stages of non-financial reporting formation on the enterprises SRA.

In the figure 3 it can be noticed that during the non-financial reporting formation it is important to

detail each microprocess: terms of the report preparation and publication, identifying all the necessary resources that will be needed during the preparation of such reporting, taking into account the enterprise specificity. In addition, special attention should be paid to the last stage of social reporting, as the economic benefits efficiency depends on the publication of the report and finding feedback from stakeholders and society.

After all, the main purpose of social reporting is to display honest and transparent information about the SRA, which will help increase the enterprise efficiency [9]. Therefore, in order for the non-financial report to be of high quality, it is necessary first of all to clarify the main parts of the report, it should be better publicized.

Taking into account the main requirements of international standards as well as other legal and regulatory instruments, we suggest to pay attention to the table. 2, which proposes an alternative non-financial report with appropriate indicators, demonstrates the of tpriorities coverage of urban electric transport enterprises.

Table 2. An Alternative Variant to the Main Components of Non-Financial Reporting of Urban Electric Transport Enterprises

Indicators for the last 2-3 years	Identifying the priority direction	The given aspect coverage
1	2	3
Employees' number, persons	Social guarantees	Today, a human's life safety plays a very important role. An individual is unlikely to get a job and work in unpredictable conditions. It is clear that the number of employees will not directly depend on the social guarantees provided to the employee. However, companies trying to find employees must provide them with social guarantees. Moreover, a person who is not sure about obtaining the minimum labour guarantees, often hesitates in such employment. Therefore, the following social guarantees should be followed in order to quickly recruit employees and retain existing staff: - guarantees of employees' rights to labour protection; - guarantees for vacations and rest time; - working hours establishment in accordance with the law; - a employee's decent remuneration.
Staff training expenditures, thousand UAH	Staff professional training	Innovations haunt companies every day, so one of the important tasks for managers is to develop their own employees. Staff training expenditures can be considered quite justified, as the employees' qualification level is significantly increased, while increasing the efficiency and quality of work for the enterprise. Also, the staff professional development plays a crucial role for the employee, as possible investment in human capital motivates him/her to self-improvement, while increasing his/her dedication to work.
Labour compensation fund, thousand UAH	Fair wage	Most studies conducted by scientists has shown that the main priority in work in modern conditions is a high salary This is due to the fact that any employee is willing to receive a salary, the amount of which will justify the employee's diligence. In addition, the proper organization of labour remuneration will reflect the work ratio to wages, and will be a major factor in stimulating staff productivity.
Labor protection expenditures, thousand UAH	Workers and passengers' safety, care for their health	Workplaces safety, improvement of occupational health and the working environment, measures aimed at preventing accidents are the main tasks of labour protection, the fulfilment of which will save an employee's life, health and working capacity in the course of working life. Passengers' safety using public electric vehicles deserves special attention. In order to ensure a safe way for passengers movement, it is not enough to acquire a modern mode of public transport, it is necessary to deepen the transport infrastructure in more detail, to highlight the main problems, which may in the future become dangerous factors for passengers and develop possible ways of eliminating them.

Continuation of Table 2

1	2	3
Expenditures on environmental measures, thousand UAH	Environmental protection	Environmental protection is a task faced by all the enterprises, including urban electric transport enterprises. In turn, environmental measures may be: - safe handling of used lubricators; - waste disposal generated during economic activities, - scheduled inspections for possible corrosion damage to metal structures that contribute to air pollution, etc. In this regard, it is advisable to reflect the expenses aimed at environmental protection
Investments in the local communities development, thousand UAH	Local communities development	Investments in the local communities development are, first of all, investments in the social infrastructure development and, consequently, in the life quality improvement of civil society. Most enterprises emulate such priorities as: education, culture, sports, health care, and youth leisure. They are often involved in charitable activities. Co-financing of economic and environmental projects has recently become particularly important.
Investments in the enterprise development, thousand UAH	Interaction with parties concerned	Today obtaining investments in transport infrastructure remains an important task for urban electric transport enterprises. Rolling stock renovation is the first step to improve the passenger transportation quality, which will increase the demand for services provided by the enterprise, as well as cuts down expenditures, because the newer the transport is, the more efficient it is. In turn, in order to attract investors, it is necessary to highlight the entity business performance in the best way, and most importantly, impartially and transparently - for this purpose, most enterprises develop non-financial reporting, because it reflects both financial and non-financial indicators.
The amount of taxes paid to the budgets of all levels, thousand UAH	Transparency of the enterprise economic activity	The enterprise transparency can be regarded from different angles. For example, information, management or financial. Information transparency consists of open information about the enterprise activity, management one is about the business entity structure, as well as the business plans publication etc. The most important transparency should be retraced in the financial part, where the enterprise should publish annual financial statements, conduct external and internal audits, monitor procurement, as well as transactions related to budget commitments

Source: authors' own development

Thus, from the table 2 it can be seen that when developing a non-financial report, considerable attention should be paid to the all components interdependence. The primary task is to analyze the main economic indicators, which can clearly display brief information concerning the enterprise social activities. After getting acquainted in detail with the indicators, one should proceed to the priority areas development, which in the future will serve as a model for a social report. It is important to remember that the more an enterprise covers information about social activities, the more likely it is to benefit from the given reporting.

Conclusions

Thus, the issue of the development, formation, necessity of further implementation of non-financial reporting as the main powerful as well as strategic tool for socially responsible activities of economic entities, in particular urban electric transport enterprises, remains an important and priority task for scientific investigations. The importance of non-

financial reporting is faced by socially responsible enterprises in the form of competitive advantage, which appears not only as a profitable tool for strategic planning, but also to increase the enterprise competitiveness and transparency, that is, to increase trust of parties concerned i.e. domestic and international partners. The combination of benefits resulting from introducing this reporting ensures an increase in the efficiency of the enterprise activity and improvement of its business reputation among investors and services consumers, including urban electric transport enterprises. Coverage of the main elements of non-financial reporting and its stages proves that, while the process is long and difficult in its essence, social accountability is possible, first of all, it creates quality and attractive kind of enterprise activity. In this regard, an alternative version of the main components of non-financial reporting was proposed, taking into account the specificities of urban electric transport enterprises, which will serve as the main area of future research.

Abstract

Today, social responsible activities (SRA) act before many enterprises in the form of a commitment, compliance with which demonstrates compliance with economic, environmental and social norms. Most executives understand SRA as just a set of expenditures, and indeed, one of the most important objects of

accounting in this context is costs. In order to understand the extent to which it is possible to benefit from the expenses incurred for such social initiatives, it is necessary to substantiate all possible information. Such information will be best covered in the preparation of non-financial reporting.

Therefore, the aim of this article is to study the formation and further implementation of non-financial reporting, identify and summarize its competitive advantages, the main stages of formation, as well as to offer an alternative to the main components of non-financial reporting of urban electric transport enterprises. Generalizing the main components of non-financial reporting, and coverage of the main stages of its formation for SRA. Proposing an alternative version of the main components of non-financial reporting of urban electric transport enterprises.

Nowadays, the corporate social report is considered by most scientists as a public tool to inform stakeholders about SRA. In this regard, the issue of development and necessary further implementation of corporate social reporting is particularly relevant for urban electric transport companies. Thus, an important condition for the enterprise development in the period of economic instability is the formation of the necessary modern document i.e. a non-financial report, which indicates all the financial and non-financial indicators for the year of economic activity.

An key point is to obtain economic benefits during the development of corporate reporting, because by calculating all non-financial indicators, owners are able to provide an objective assessment of the enterprise production and social activity. Thus, a non-financial report development will be an effective tool for the enterprise strategic management. Today, the most popular international format of non-financial reporting is the report prepared by the Global Reporting Initiative, which has recently been considered as an international standard for the enterprise economic, environmental and social development.

Social reporting development and formation is a rather long process that requires management to divide the formation process into certain stages. However, such a distribution will help to delve into the analysis of non-financial indicators and create a high-quality and attractive form of social reporting. In addition, considerable attention should be paid to the interdependence of all components when developing a non-financial report. The main task is to analyze the main economic indicators, which can clearly display brief information about the social activity.

Thus, the issue of the development, formation, necessity of further implementation of non-financial reporting as the main powerful as well as strategic tool for socially responsible activities of economic entities, in particular urban electric transport enterprises, remains an important and priority task for scientific investigations. The importance of non-financial reporting is faced by socially responsible enterprises in the form of competitive advantage, which appears not only as a profitable tool for strategic planning, but also to increase the enterprise competitiveness and transparency, that is, to increase trust of parties concerned i.e. domestic and international partners.

Список літератури:

1. Філіппова С.В. Соціальна корпоративна звітність та її особливості / С. В. Філіппова // Матеріали Всеукраїнської науково-практичної конференції «Обліково-аналітичне забезпечення інноваційної трансформації економіки України». – 2018. – № 12 – С. 86-92. [Електронний ресурс] – Режим доступу: <https://economics.opu.ua/files/science/oblik/2018/tezy.pdf>.
2. Годнюк І.В. Соціальний облік та звітність як інструменти соціальної відповідальності / І. В. Годнюк, Н. В. Семенишена // Подільський вісник : сільське господарство, техніка, економіка. – 2017. – № 26(2). – С. 131-140. [Електронний ресурс] – Режим доступу: <http://188.190.33.55:7980/jspui/bitstream/123456789/307/1/PB-26-40.pdf>.
3. Герасименко Ю.В. Нефінансова звітність підприємств як стратегічний інструмент налагодження маркетингу партнерських відносин / Ю. В. Герасименко, Г. О. Пчелянська // East European Scientific Journal. – 2020. – № 4(56). – С. 33-40. [Електронний ресурс] – Режим доступу: <http://socrates.vsau.org/repository/getfile.php/24845.pdf>.
4. Гамкало О.Б. Нефінансова звітність як інструмент вимірювання соціальної діяльності вітчизняних підприємств / О. Б. Гамкало // Статистика України. Серія : Удосконалення обліку та звітності. – 2017. – № 4. – С. 79-86. [Електронний ресурс] – Режим доступу: http://nbuv.gov.ua/j-pdf/su_2017_4_12.pdf.
5. Лютова Г.М. Синергетичний підхід до звітності в Україні / Г. М. Лютова, А. В. Тупицька // Фінансовий простір. – 2019. – № 4. – С. 171-183. [Електронний ресурс] – Режим доступу: <https://fp.cibs.ubs.edu.ua/index.php/fp/article/view/738/845>.
6. Харченко І.М. Соціальна звітність у системі обліково-аналітичного забезпечення менеджменту/ І. М. Харченко, Н. В. Овчарова // Інфраструктура ринку. Серія : Бухгалтерський облік, аналіз та аудит. – 2018. – № 24. – С. 443-450. [Електронний ресурс] – Режим доступу: http://www.market-infr.od.ua/journals/2018/24_2018_ukr/77.pdf.
7. Зибарева О.В. Корпоративна соціальна відповідальність в контексті сталого розвитку підприємництва / О. В. Зибарева, Л. В. Вербівська // Вісник Чернівецького торговельно-економічного інституту. Економічні науки. Серія : Соціальна економіка і політика. – 2017. – №

- 4(68). – С. 20-35. [Електроний ресурс] – Режим доступу: <http://www.chtei-knteu.cv.ua/herald/content/download/archive/2017/v4/4.pdf>.
8. Мацьків Р.Т. Нефінансова звітність – складова управління соціальною відповідальністю підприємств нафтогазового комплексу / Р. Т. Мацьків // Ефективна економіка. – 2015. – № 3. [Електроний ресурс] – Режим доступу: <http://www.economy.nayka.com.ua/?op=1&z=3926>.
9. Кірсанова В.В. Стандарти нефінансової звітності, що набули використання у міжнародній практиці / В. В. Кірсанова, О. А. Янковська // Матеріали Всеукраїнської науково-практичної конференції «Обліково-аналітичне забезпечення інноваційної трансформації економіки України». – 2018. – № 12 – С. 37-39. [Електроний ресурс] – Режим доступу: <https://economics.opu.ua/files/science/oblik/2018/tezy.pdf>.

References:

1. Filyppova S.V. (2018). Social corporate reporting and its features. Materialy Vseukrajinsjkoji naukovopraktychnoji konferenciji "Oblikovo-analitychne zabezpechennja innovacijnoji transformaciji ekonomiky Ukrainy", 12, 86-92. Retrieved from <https://economics.opu.ua/files/science/oblik/2018/tezy.pdf> [in Ukrainian].
2. Ghodnjuk I.V., & Semenysheva N.V. (2017). Social accounting and reporting as tools of social responsibility. Podiljsjkyj visnyk: siljsjke ghospodarstvo, tekhnika, ekonomika, 26(2), 131-140. Retrieved from <http://188.190.33.55:7980/jspui/bitstream/123456789/307/1/PB-26-40.pdf> [in Ukrainian].
3. Gherasymenko Ju.V., & Pcheljansjka Gh.O. (2020). Non-financial reporting of enterprises as a strategic tool for establishing marketing partnerships. East European Scientific Journal, 4(56), 33-40. Retrieved from <http://socrates.vsau.org/repository/getfile.php/24845.pdf> [in Ukrainian].
4. Hamkalo O.B. (2017). Non-financial reporting as a tool for measuring the social activity of domestic enterprises. Statystyka Ukrainy, 4, 79-86. Retrieved from http://nbuv.gov.ua/j-pdf/su_2017_4_12.pdf [in Ukrainian].
5. Ljutova Gh.M., & Tupycjka A.V. (2019). Synergetic approach to reporting in Ukraine. Finansovyj prostir, 4, 171-183. Retrieved from <https://fp.cibs.ubs.edu.ua/index.php/fp/article/view/738/845> [in Ukrainian].
6. Kharchenko I.M., & Ovcharova N.V. (2018). Social reporting in the system of accounting and analytical management. Infrastruktura rynku, 24, 443-450. Retrieved from http://www.market-infr.od.ua/journals/2018/24_2018_ukr/77.pdf [in Ukrainian].
7. Zybareva O.V., & Verbivjsjka L.V. (2017). Corporate social responsibility in the context of sustainable business development. Visnyk Cherniveckjogho torghoveljno-ekonomichnogho instytutu. Ekonomichni nauky, 4(68), 20-35. Retrieved from <http://www.chtei-knteu.cv.ua/herald/content/download/archive/2017/v4/4.pdf> [in Ukrainian].
8. Macjkiv R.T. (2015). Non-financial reporting is a component of the management of social responsibility of oil and gas companies. Efektyvna ekonomika, 3. Retrieved from <http://www.economy.nayka.com.ua/?op=1&z=3926> [in Ukrainian].
9. Kirsanova V.V., & Jankovsjka O.A. (2018). Non-financial reporting standards used in international practice. Materialy Vseukrajinsjkoji naukovopraktychnoji konferenciji "Oblikovo-analitychne zabezpechennja innovacijnoji transformaciji ekonomiky Ukrainy", 12, 37-39. Retrieved from <https://economics.opu.ua/files/science/oblik/2018/tezy.pdf> [in Ukrainian].

Посилання на статтю:

Voloshchuk L.O. Formation and Implementation of Non-Financial Reporting as the Main Tool of Socially Responsible Activities of Urban Electric Transport Enterprises / L. O. Voloshchuk, N. M. Selivanova, A. V. Fraiman // Економіка: реалії часу. Науковий журнал. – 2021. – № 2 (54). – С. 15-23. – Режим доступу до журн.: <https://economics.net.ua/files/archive/2021/No2/15.pdf>. DOI: 10.15276/ETR.02.2021.2. DOI: 10.5281/zenodo.5115749.

Reference a Journal Article:

Voloshchuk L.O. Formation and Implementation of Non-Financial Reporting as the Main Tool of Socially Responsible Activities of Urban Electric Transport Enterprises / L. O. Voloshchuk, N. M. Selivanova, A. V. Fraiman // Economics: time realities. Scientific journal. – 2021. – № 2 (54). – P. 15-23. – Retrieved from <https://economics.net.ua/files/archive/2021/No2/15.pdf>. DOI: 10.15276/ETR.02.2021.2. DOI: 10.5281/zenodo.5115749.

