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У випуску висвітлюються різноманітні аспекти функціонування світової економіки та реалізації міжнародних економічних відносин, фінансів, економіки та управління підприємствами, бухгалтерського обліку та аудиту.

Для науковців, фахівців-практиків, викладачів навчальних закладів, аспірантів, студентів – усіх, кого цікавлять теоретичні та прикладні аспекти економічних досліджень.

This issue presents various aspects of the world economy functioning and implementation of international economic relations, finance, management, accounting and auditing.

It can be used by scientific employees, practitioners, teachers of institutions of higher and secondary specialized education, students. This issue is intended for all who are interested in theoretical and applied aspects of economic research.

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SOCIAL ENTREPRENEURSHIP IN THE EURASIAN ECONOMIC UNION

The article focuses on the discovering of the social entrepreneurship phenomenon in the Eurasian Economic Union. The subject of the topic was not earlier deeply discussed and needs a better attention, which could create larger perspectives in future. In this work, the following methods were used: a comparative, contrastive analysis and synthesis. Moreover, in this work, the meaning of "social entrepreneurship" and examples of "social entrepreneurs" were given and compared according to the scientific works of many researchers. This article shows that still many questions in the social entrepreneurship sphere need the farther research and explanation.

Keywords: Social entrepreneurship, social entrepreneur, social innovation, Eurasian Economic Union

Introduction

Social entrepreneurship sector is increasingly being debated, and seems to be gaining momentum all over the world. It inspires theorists to understand the nature of this phenomenon; helps to generate innovative ideas and embody incredible large scale projects. This topic is still emerging and creates larger perspectives. Social entrepreneurs are individuals with innovative minds along with solutions to address society's most pressing problems. They focus on transforming systems and traditional practices that are considered as the root causes of poverty, marginalization, environmental deterioration and accompanying loss of human dignity. Social entrepreneurship in modern society offers an altruistic form of entrepreneurship that focuses on the benefits that society may reap. Social entrepreneurship is an attempt to draw upon business techniques and private sector approaches to find solutions related to social, cultural or environmental problems.

The phenomenon "Social entrepreneurship" is becoming increasingly common. More and more people are becoming social entrepreneurs; many universities are offering courses on social entrepreneurship. Companies and corporations alike are setting up social innovation funds and incubators.

In the Eurasian economic union, there are a number of strong systems of private players to develop the infrastructure, developing and promoting a theoretical basis, lobbying laws, promoting, funding and stimulating social enterprise ideas. But in fact, social entrepreneurship for the regional government - is an attempt invade the territory of tightly-regulated by the state.

Methods

The following methods are being used/have been used: a comparative, contrastive analysis and synthesis:

What is the meaning of "social entrepreneurship"? Social entrepreneurs are individuals with innovative minds to find solutions to society's most pressing social problems. They are ambitious and persistent, tackling major social issues and offering new ideas for change.

Social entrepreneurship is a subject which is not discussed for so long when it comes to big theoretical experience. Yet there is no single approach to understanding and reflection of the essence of this process.

Social entrepreneurship can be found in any kind of organizations – from state schools to a retail business. Social enterprise - namely social ventures that have independent revenue streams – holds a narrow meaning and needs to be judged in its context.

While speaking about social entrepreneurship, it is important to keep in mind that its roots lie in the enterprises. The term "enterprise" is used in the economic and business context for a long time, since the 18th century. French economist R. Cantillon introduced social entrepreneurship in his time. The most famous work in this direction was done by Jean-B. Say, Joseph A. Schumpeter, and P. Drucker.

J. - B. Say talked about the economic efficiency of the entrepreneurs, the transfer of the economic resources from low productivity into the potential sectors (Batalina M., A., Taradina L., Moskovskaya A., 2007). Joseph Schumpeter in his book "The Theory of Economic Development", written in 1911, argued that the primary function of the entrepreneur is to be an innovator, to innovate, and thereby be a conduit for economic development. "Without development, there is no business profit, and without

the latter, there is no development" (Azriliyana, A.N., 1997).

According to P. Drucker, the entrepreneur always searches for change, responds to them and uses them as an opportunity (Zverev N.I., 2010).

Be that as it may, scientists, theorists agree that the entrepreneurs should be able to see and use the new features, the qualifications necessary to find these opportunities, activity and motivation.

The most often-quoted definition of social enterprise is owned by the Director of the Centre for the development of social entrepreneurship at Duke University, United States, J. Gregory Dees. The essence of social entrepreneurship according to him is mentioned as follows: Social entrepreneurship "combines the passion of a social mission with the usual business discipline, innovation and determination." In his opinion, the idea of social entrepreneurship has gained considerable popularity in recent years because "I cut to the quick" and is very suitable to our time.

Gregory Dees was convinced that our time is ready to solve social problems through "entrepreneurial" means. Social entrepreneurs, in his opinion, need to create a new model of social activities "for the new century" (J. Dees, 1998).

Roger Martin (Member of the Skoll Foundation Board) and Sally Osberg (president of the Skoll Foundation) are convinced that the key word in the category of social entrepreneurship is the "entrepreneurship" and "social" plays a modifying role. The main feature of social entrepreneurship is that it entails any social transformation.

According to R. Martin and S. Osberg, social entrepreneurship in the activity includes the following three components (Dees J.G., 2001):

1. Identification of sustainable, but unjust equilibrium that causes social exclusion, marginalization or suffering part of the society, which lacks the financial means or political means to achieve social benefits;

2. Identification of an unjust equilibrium within could produce social good through inspiration, creative ingenuity, direct action and courageous entrepreneur; may refer to the production of goods and services, as well as the creation of new organizations;

3. The gradual achievement of a new equilibrium, releasing latent potential or to facilitate suffering of the task force through the creation of a stable ecosystem around the new equilibrium (Drucker P., 1985).

The central concept is a milestone definition of innovation activity of the social entrepreneurs. The most striking and successful example of social entrepreneurship today is the work of the Grameen Group (Mair J., Marty I., 2006) under the leadership

of Professor Muhammad Yunus, who formulated the image of social business in its current sense in Bangladesh. The essence of the project is the creation and subsequent replication of the new institutional model of microfinance, which is an effective tool to combat the problem of poverty, and stimulates economic activity of the corresponding segments of the population.

According to Yunus, "social entrepreneurship is a very broad concept. Any innovative initiative with a goal to help people could be described as social enterprises" (Martin R.L., Osberg S., 2007). As an example, Yunus leads activities on hand of medicines to the sick and create a commercial medical center where there are no health facilities.

In my opinion, social entrepreneurship is an economic activity that combines three inter-related characteristics, and the presence of all three is absolutely necessary. The first feature - a company created to solve real-life social problems. The second - the economic stability of the enterprise, which is provided by the sale of goods and services in the market economy. The third one is a social enterprise that solves the problems by offering an innovative product, services or business model innovation, using a new combination of resources.

Social entrepreneurship, it can be said, does not exist without innovation. Innovation can be seen, and may not be visible. If the company offers a new product or service for low-income segment of the population - an innovation is visible. But the novelty of the product may consist in a new combination of resources, due to which it is economically sustainable.

Social entrepreneurship is not simply an innovation. The social innovations are new strategies, concepts, ideas and organizations that meet all social needs - from working conditions and education to community development and health, contributing to the expansion and strengthening of civil society. The aim of social innovation is the creation of favorable conditions for the development of the society. That is because social innovation aimed at improving society's position is not a radical nature, it does not cause a sharp rejection by society. Thus, social entrepreneurship is a way to implement social activities linking social mission with the achievement of economic efficiency and entrepreneurial innovation.

Social entrepreneurs focus on transforming systems and practices that are the root causes of poverty, marginalization, environmental deterioration and accompanying loss of human dignity. In doing so, they might set up profit generating enterprises or non-profit organizations, and in either case, their primary objective is to create

sustainable changes in the system for better functioning.

Rather than leaving societal needs to the government or business sectors, social entrepreneurs find what is not working and solve the problem by changing the system, spreading the solution, and persuading entire societies to move in different directions ("Ashoka" not-for-profit organization, 2011).

Entrepreneurs change the face of business, social entrepreneurs act as the change agents of the society. Exploiting opportunities others have missed to improve systems is critical along with adopting new approaches, and create solutions to change the society for the better. While some business entrepreneurs might create entirely new industries, a social entrepreneur develops workable solutions with innovative minds to resolve social problems, and then implements them on a large scale. Social entrepreneurship typically attempts to further broad social, cultural, and environmental goals often associated with the voluntary sector.

To be clear on what social entrepreneurship entails, it is necessary to set the function of social entrepreneurship apart from other voluntary sector and charity-oriented activities and identify the boundaries within which social entrepreneurs can prosper (Abu-Saifan, S., 2012). The main difference between the social entrepreneur and entrepreneur is using only the labor and land with innovation without capital. Social entrepreneurship ventures focus on maximizing gains in social satisfaction, rather than maximizing profit gains.

Social entrepreneurship in the modern society offers an altruistic form of entrepreneurship that focuses on the benefits that society can enjoy (Wee-Liang, Williams, John, and Tan, Teck-Meng., 2005).

Social entrepreneurship is an attempt to draw upon business techniques and private sector approaches to find solutions to social, cultural or environmental problems (The New Heros, what is Social Entrepreneurship, Oregon Public Broadcasting, 2005). This concept may be applied to a variety of organizations with different sizes, aims, and beliefs (Dees, 1998). Social entrepreneurship typically attempts to further broad social, cultural, and environmental goals often associated with the voluntary sector (Thompson J.L., 2002).

Social entrepreneurs are individuals with innovative solutions to society's most pressing social problems. They are ambitious and persistent, tackling major social issues and offering new ideas for wide-scale changes.

Rather than leaving societal needs to the government or business sectors, social entrepreneurs find what is not working and solve the problems by

changing the system, spreading the solution, and persuading entire societies to take new leaps.

Social entrepreneurs and their networks demonstrate an unrelenting focus on systemic social changes that disregards institutional and organizational norms and boundaries. These disruptive change-agents are often sectoral iconoclasts, operating in a more diverse and dynamic strategic landscape than conventional businesses or social ventures. Whilst aiming, one never compromise to social mission, social entrepreneurs will look for alliances and sources of resources wherever they are found available. Thus many engage simultaneously with government, philanthropic institutions, the voluntary sector, and banks, as well as the commercial market to secure funding and other support where necessary. Similarly, social entrepreneurs will often exploit a range of organizational forms – often unique hybrids – from charity to non-profit to commercial venture to maximize social value creation.

Social entrepreneurs often seem to be possessed by their ideas, committing their lives to changing the direction of their field. They are both visionaries and ultimate realists, concerned with the practical implementation of their vision above all else.

Nowadays the phenomenon of "Social entrepreneurship" is becoming increasingly common. More and more people became social entrepreneurs, many universities are offering courses on social entrepreneurship. Companies and corporations alike are setting up social innovation funds and incubators.

Thus, the main difference between entrepreneurship and social entrepreneurship is based on the definition of values. For the entrepreneurs, the value provided and organized in such a way to serve the market, which will be able to easily use the new products or services, and thus focused on the extraction of financial profits. The only approach to the definition of the concept of "social entrepreneurship" is not developed. The definition of this concept is entirely based on the approaches adopted by scientists. Consider this concept can be in terms of economics or sociology. The most complete essence of social entrepreneurship, in my opinion, reflects a determination that social entrepreneurship - is an entrepreneurial activity aimed at mitigating or resolving social problems, which is characterized by the following main features: social impact, innovation, self-sufficiency and financial stability, scalability and replicability, entrepreneurial approach. Talking about the social enterprise, limitations can also be noted that it does not apply to companies that are engaged in the provision of social services, along with the social activism, and

third type of social enterprises. The activities of such enterprises are very diverse. The company can produce goods, provide services, and social importance of the work, including for certain categories of citizens. To carry out these activities may be both private individuals and legal entities.

Social entrepreneurship in EAEU

Today, social entrepreneurship in the countries of the Eurasian economic union is still in infant stage. The Eurasian Economic Union is an international organization for regional economic integration. It has international legal personality as established by the Treaty on the Eurasian Economic Union. (The Eurasian Economic Union, 2015). The EAEU provides for free movement of goods, services, capital and labor. It also pursues coordinated, harmonized and single policy in the sectors determined by the Treaty and international agreements within the Union. The Member States of the Eurasian Economic Union are the Republic of Armenia, the Republic of Belarus, the Republic of Kazakhstan, the Kyrgyz Republic and the Russian Federation. All member countries of the union have the same economic development and they have similar social problems, which can help to solve the development of social entrepreneurship.

State support for social entrepreneurship in the legislative and executive levels is virtually absent. Social entrepreneurship in the EAEU has historical roots; in modern history, already there are several exciting projects, but they cannot boast an unqualified success, the scope of activities, and even more so replicating the experience.

Today social entrepreneurs in EAEU are divided into categories:

- Specialized companies that provide people with disabilities work.
- Non-profit and charitable organizations.
- Representatives of small business, whose purpose - the solution of social problems.

In EAEU region, social entrepreneurs are greatly involved in pre-school education and children's leisure. With this range of social problems, that come from businessmen across the country is very large: it may be the employment of people with disabilities, the production of environmentally friendly products, the provision of medical services to the elderly or the construction of street sports simulators.

In determining the issues, following are important characteristics of the region: the opening of pharmacies in the city, where they are in excess, cannot be called social entrepreneurship, and opening up the same pharmacy in rural areas where there are difficulties in availability of medicines at affordable prices, is a prime example of initiatives to address pressing social problems. In this case, the

entrepreneur understands the needs of potential consumers and makes corresponding queries for the society proposal.

There are significant differences in the social business abroad and in EAEU that have been identified through research. In the West, often social projects aimed at resolving problems outside the country, such as fight against poverty and the lack of medical assistance in third countries. In EAEU, mostly opposite seems true: social entrepreneurship aimed at easing internal social problems that we have, unfortunately, a lot.

Experts say social entrepreneurship is a new phenomenon in today's society, because social entrepreneurs do not wait for solutions to social problems from the State, and solve them with a profitable business. The phenomenon is already receiving active support from the business community by becoming an alternative to traditional Philanthropy: from 2013 onwards, major banks and corporations create special programs to promote the social entrepreneurs; the topic seems to be emerging at major conferences and forums. Moreover, the problem is being discussed at the highest level are developed by national and regional programs to support social entrepreneurship. Not so long ago in the ranking, for the Governors appeared in such a criterion for evaluating their performance as the support for social entrepreneurship that also talks about trends in active development of socially-oriented businesses in our country.

The main success of the project of social entrepreneurship at EAEU:

- Fund "Our Future" program - main goal is to develop, promote and support social entrepreneurship. The main types of support are financial (loans, grants and equity) and consulting (direct consultation, training, promoting the exchange of experiences, building relationships with other organizations, the formation of communities of social entrepreneurs and enterprises).
- Inter-regional public organization "Junior Achievement Russia" - it implements a number of specialized programs for entrepreneurs' training, including the program "Social Entrepreneurship", designed for young people of ages between 15-18 years, as well as workshops for social entrepreneurs.
- Charity Fund "Reach for Change" - support projects aimed at improving the lives of children and adolescents on a competitive basis. The main conditions for the projects: social impact, scalability, financial stability, the possibility of long-term development. Winning projects receive financial support, including the payment of salaries for the initiator of the project for during the formation period, as well as consulting and training partners of the Fund.

- Russian Microfinance Center – microfinance for social entrepreneurship (MCPI Bank, 2013).

At the beginning of 2016 there was an absence of scalable innovation for sustainable social enterprise in EAEU recognized globally. Almost all organizations, which are called "social enterprises" are local, not integrated into the global economy, the community, the international classification can be attributed to micro-enterprises, are designed to address their own problems and/or their family problems/community/group.

Separate groups of Russians so-called "social enterprises" are not yet proven its worth and viability but in fact all this activity is a fiction. They are just using the phrase "social entrepreneurship" for marketing, advertising, creating a positive image, demand from the state or receipt of public preferences and facilities.

Nevertheless, in the Eurasian market, there are a number of strong systems of private players to develop the infrastructure, developing and promoting a theoretical basis, lobbying laws, promoting, funding and stimulating social enterprise ideas.

In fact, social entrepreneurship for the regional government - is attempted to invade the territory tightly regulated by the state. Social sphere virtually monopolized by the state, and it is dominated by budget organizations that operate on long-established rules, do not welcome innovative approach and bold initiative and creative working methods. This problem seriously complicates the development of social entrepreneurship in the region in general. In order to reform and make more attractive, the sector is required through the publication of new laws and changing existing ones, regulating the sphere, the maximum simplification of the mechanisms of interaction with the state and other subjects, including overall economic development of the country and much more. However, at the moment, the current situation resembles a kind of one-sided dialogue when one side hardly notice the second, and more neutral relationship or sluggish flashy interest is not going. Each member-country of EAEU developed its own socio-economic program, set on the most important indexes of social and economic development, as well as the action plan and volume state support.

Directions and approaches in social enterprise research have an important impact on the prospects for practical activities for identifying factors of its development and effectiveness, any restrictions stemming from obscurity as the most social entrepreneurship phenomenon, and the environment in which it is carried out.

It is noted that at the present time in the study of social entrepreneurship is no clear boundary of the

concept and there is the need to combine the intellectual efforts of scientists from different fields of knowledge (Mair & Marty, 2006).

Most researchers obvious need for further studies become numerous and working around the world of social enterprise organizations. This is necessary both for the deepening of research, and in view of the fact that they play an increasingly important role in the development of society and social change. At the same time, current available information on these organizations is not enough. Field of knowledge about social entrepreneurship is new, and there is little written about aspects of the creation of venture capital organizations, social entrepreneurship, unexplored area of social entrepreneurship is and its participants (members/employees), management of organizations and the processes occurring in them.

In addition to the options noted above research development in the field of social entrepreneurship scholars put the following specific questions:

- In recognition of the social importance of context and activity of social entrepreneur, to what extent the possible transfer of social entrepreneurship practices in other geographical and social conditions?

- Whether there is a correspondence between certain forms of social entrepreneurship and the satisfaction of certain societal needs?

- What are the fundamental differences of social entrepreneurship in developing and developed economies?

- Whether to allocate geographical clusters with higher levels of activity of social entrepreneurship, such as India and Bangladesh, Brazil and Ecuador? If this is possible, what can explain their occurrence? Are there any distinctive features within and among the clusters?

- What institutional factors, with the emergence of social entrepreneurship, and what theoretical position, can help in their understanding?

- What is the relationship between social entrepreneurship and sustainable development, and what is the contribution of social enterprises in sustainable development?

Currently on social needs, efforts from all three sectors required: Government, business and the non-profit sector. None of the sectors is able to meet them, based only on their own capabilities. Accordingly, a study of the characteristics of the relationship and interactions between Government, business and the non-profit sector in solving social problems.

Social entrepreneurship in the scientific literature is understood as a means of creating public goods. It is a relatively new independent area of research, which examines social action and its result

and highlights the role of initiator and participants of social entrepreneurship in social structures and values. One of the contentious issues is the status of social entrepreneurship as an independent field of study and the phenomenon of social and economic activities. It combines with the work of nonprofit organizations, philanthropy, and socially responsible business behavior when it comes to entrepreneurship. One of the main distinctive features of social entrepreneurship is that it gives priority to the establishment of the social product over profit and uses to achieve the social good, social and economic innovation, which, as a result of the accelerating social changes and meet social needs. With this social enterprise that stands in different forms depending on the socio-economic

and cultural conditions, as well as the specific challenges presented themselves.

Working definition of social enterprise combines elements of social and entrepreneurial motives. Research on social entrepreneurship is based on previous experience of business and account for it. Approaches and structures that grew from research on enterprises in the business sector, identified the first attempts at conceptualization of social entrepreneurship. Perhaps, the rise of social entrepreneurship, both practical and theoretical sphere, would give him the opportunity to rethink existing concepts and established theory, on the one hand, and develop some unifying paradigm on the other.

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Анотація

Станіслав Краснагір

СОЦІАЛЬНЕ ПІДПРИЄМНИЦТВО У ЄВРАЗІЙСЬКОМУ ЕКОНОМІЧНОМУ СОЮЗІ

Стаття присвячена відкриттю феномена соціального підприємництва в Євразійському економічному союзі. Тема цього дослідження раніше не була глибоко вивчена і потребує більш ьї пильної уваги, що могло б створити великі перспективи в майбутньому. У цій роботі були використані наступні методи: порівняльний, контрастний аналіз і синтез. Більш того, в цій роботі значення «соціального підприємництва» та приклади «соціальних підприємців» були видані і зіставлені відповідно до науковими працями багатьох дослідників. Ця стаття показує, що ще багато питань в сфері соціального підприємництва вимагають подальших досліджень і пояснень.

Ключові слова: Соціальне підприємництво, соціальний підприємець, соціальні інновації, Євразійський економічний союз

Аннотация

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СОЦИАЛЬНОЕ ПРЕДПРИНИМАТЕЛЬСТВО В ЕВРОАЗИАТСКОМ ЭКОНОМИЧЕСКОМ СОЮЗЕ

Статья посвящена открытию феномена социального предпринимательства в Евразийском экономическом союзе. Тема этого исследования ранее не была глубоко изучена и нуждается в более пристальном внимании, что могло бы создать большие перспективы в будущем. В этой работе были использованы следующие методы: сравнительный, контрастный анализ и синтез. Более того, в этой работе значение «социального предпринимательства» и примеры «социальных предпринимателей» были даны и сопоставлены с научными работами многих исследователей. Эта статья показывает, что еще много вопросов в сфере социального предпринимательства требуют дальнейших исследований и объяснений.

Ключевые слова: Социальное предпринимательство, социальный предприниматель, социальные инновации, Евразийский экономический союз

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