

*над уровнем запаса* в зависимости от характера спроса на продукцию, что позволит минимизировать негативные проявления неопределенности спроса; *обосновании набора КРП-показателей управления запасами* (динамика коэффициента обрачиваемости запасов, доля позиций сверхнормативных запасов, уровень обслуживания) как индикаторов обратной связи в управлении.

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## THE EVOLUTION OF ATTITUDES OF CORPORATE SOCIAL RESPONSIBILITY

For several years, the skyrocketing concept of corporate social responsibility (CSR) has been the main subject of much publicity. Until nowadays, the fundamental questions of CSR in a company are as old as the company itself, but still constitute a topic of debate (Crane, A., et al, 2008). Several other researches followed and contributed in the introduction of social responsibilities as corporate obligations. In the early 1950s, CSR constituted the main topic for a theoretical elaboration of several researchers. The social responsibilities defined as “the obligations of managers to pursue policies, make decisions or follow the lines of action that serve the goals and values of our society” (Bowen, 1953). Another CSR expert stated that “the management that recognizes its obligation towards the society not only helps to achieve maximum economic return, but also to put in place humanitarian and constructive social policies” (Heald, 1957). Davis K. affirmed that CSR is defined by the manager’s decisions and actions that go beyond the direct, economic and technical interests of the company (Davis, 1960). In the early 1970s, a different point of view to define CSR was put forward at the time by M. Friedman: “There is one and only one social responsibility of business — to use its resources and engage in activities designed to improve its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition, without deception and fraud” (Friedman, 1970). Subsequently, A. Carroll advanced a well-known definition of CSR that paved the way for relevant research: “CSR involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive” (Carroll, 1979). Throughout this same period, four aspects of social performance emerged and became well known: Social Responsibility, Social Accounting, Social Indicators and Social Auditing. In 1980, Th. M. Jones added that CSR is a set of standards of behavior by which a corporation abides in order to have a positive effect and productive impact on its society, representing by such a framework for the role of business in society (Jones, 1980). Afterwards, during the 1990s, J. Elkington introduced the triple bottom-line principle, which assesses the company’s overall performance from three main angles: Social (People), Environmental (Planet) and Economic (Profit) (Elkington, 1997).

The European Commission (2002) highlighted a close relation between the company and the society, by defining CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (Corporate Social Responsibility, 2002). After which, the World Business Council for Sustainable Development (2008) defined CSR as “the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large”. Up until 2016, whereby A. Al Am, a researcher in management in Lebanon, specified that CSR enhances the company’s reputation which automatically increases the loyalty of its products and services and therefore, its profitability (Am, 2016). Thus, it is certain that CSR does not have the same definition for everyone or every company.

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## VIRTUAL SUPPLY CHAINS AS A BUSINESS FUNCTION SYSTEM

*Тенденции экономического развития основаны на новом технологическом укладе и связаны с переходом от традиционных подходов к управлению цепями поставок к виртуальным — интегрированным и функционирующим в едином информационно-коммуникационном пространстве, что позволяет сократить время организационно-управленческого цикла и, следовательно, повысить эффективность бизнеса.*

**Introduction.** A characteristic feature of the current stage of economic development is the new economic relations based on the cooperation of producers, suppliers and consumers. The aim is to maintain and improve the competitiveness of business organizations in a dynamically changing marketplace. In this regard, the core activity focuses on the formation of virtual supply chains, which are based on the creation and operation of