Corporate Social Responsibility is a concept whereby companies voluntarily provide their customers, employees, business partners and the general public interest in business operations. This is business good will, to undertake more responsibilities than he falls under the law, to take care of the public welfare, contribute to positive social and environmental problems.

The issue of social responsibility of business in Georgia is 15 years old. The topic was first raised in 2005 when meetings were held between Georgian NGOs and the business sector, and the first memorandum was adopted on social cooperation. In 2007, the Georgian office of the UN program "Global Agreement - Georgia" was established as a part of the UN program “Global Agreement”. The aim of the program was to promote the social responsibility of business in Georgia and to introduce the practice of producing international social accounts.

The World Business Council for Sustainable Development in its publication Making Good Business Sense by Lord Holme and Richard Watts, used the following definition: „Corporate Social Responsibility is 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”.

Nevertheless, it is an object of the attention of representatives from various sectors. Early definitions of corporate social responsibility and philanthropic activities concentrated mainly philanthropy. However, a much broader concept of the developed Western countries. Corporate social responsibility is understood not as a single act or from time to time by the Company implemented initiatives that are part of the company's marketing and PR activities. This is a new method of doing business, which include social and environmental considerations into all areas of the company's activities and components. This means that any business transactions or business decision-making, responsible for the company’s decision to consider the potential impact of the activity on the natural environment, the local community and socio-economic systems, to try to minimize the negative impacts and enhance positive impacts.

The reality of companies and organizations from diverse social responsibility. His understanding and implementation of different forms. In terms of social responsibility, the reality is not so good picture. Most companies do not understand what it means to corporate social responsibility, and for many it is just a kind of trend. Despite the fact that some companies have a desire to carry out activities related to social responsibility, they are not even realizing what this means. In addition, many of the company’s social responsibility as a one-off charity, which does not bring any
real and lasting results. Another problem is the fact that the majority of those companies who carry out certain activities, effectively streamlining its communication. Many of them are single and less useful irgliv stocks have caused a lot of benefits that will irritate the customer and the company has a good name rather than the contrary, the negative represent. Despite the above, in reality there are some companies who have fully realized their social responsibility. For example, the Georgian banking sector - one of the leaders of our staff to ensure development and encouraging environment, as well as appreciating their work and good working conditions in order to carry out a range of activities. Among the benefits package that includes health and pension insurance, cash gift a few cases (for example, childbirth, marriage, etc.) , one in Georgia - one of the largest bonuses system, which applies to all employees. The Bank supports social projects, for example, such as assistance to vulnerable citizens. The Bank donated apartments on two vulnerable families, financed medical procedures (surgery) and other types of assistance. One of the priorities, starting from 2008, to protect the environment. The project is active in the Borjomi - Kharagouli National Park in support of the bank has been implemented by the fifth year. The park is used for current expenses, and financial support necessary to sustain the financing arrangements. Social responsibility is the company " Elite Electronics as well." Quarterly company employees undergo a variety of training, qualification level courses, training - managers of the company’s staff are employees. Companies with international training - associations that are annually provided by the training staff. Companies are using health insurance to all employees. "Elit Electronics" used for marketing outsourcing services for staff fundraising activities (eg, 200 years in the company - employed by the student Promo - stapis position). "Elit Electronics" was supported by the project "beneficiaries of employment", which meant the employment of adult homeless and homeless beneficiaries. Beneficiaries ' wishes were adults who have undergone special training, after which employed "Elit Electronics" store chain consultant position. "Elit Electronics" every year on the "Earth hour" (which includes natural resources, in order to prolong the life of the earth). As well as partner companies together, the company contributes to the development and promotion of green technologies. Companies in charitable initiatives and projects have funded and implemented: the homeless and underprivileged children, teenager 's cancer aid to vulnerable people to improve domestic conditions.

In 2015, the Georgian Pro Center for Research and Development (CSRDG) launched the Georgian Pro Bono Network, which aims to connect responsible business companies with beneficiary civil society organizations to improve public welfare.

The members of this group actively use the socio-marketing strategy and create social projects. In addition, they participate in the annual Creative Pro Bono Marathon of the Georgian Center for Strategic Research and Development and the Georgian Pro Bono Network, which was held in 2016 for the first time as a part of the Global Pro Bono Week. Within the framework of the marathon, the professionals of the leading creative agency of Georgia will work for free on innovative and creative marketing strategies for the beneficiary social enterprises.

Apart from the organizations that are members of the Pro Bono network in Georgia, other companies also use the social marketing concept. It should be noted that the projects implemented by Georgian companies were evaluated for the first time within the framework of the CSR Award 2018 in terms of corporate social responsibility. 16 companies participated in the event with 23 projects in 3 categories.
Research shows that corporate social responsibility is not only a moral obligation to fulfill the public's positive impact on the business activities of the company. Organizations, which take into account the environmental, social and economic issues of large-scale activities in connection with their core business, they have better financial performance. With that in mind, more and more companies introducing their own standards of social responsibility. Therefore, we can conclude that social responsibility is a sensible and effective policy to promote the company's competitiveness, improve its image.

References:

COST STRUCTURE AND EFFICIENCY OF PURCHASING ACTIVITIES

The most significant component of the purchasing policy is the purchased goods price analysis. Various types of calculations are used to analyze the cost of own production and purchase prices: 1) The total cost indicator is divided by the output indicator (a simple calculation method). 2) Costs are divided into separate items and taken on an average (calculation using equivalent indicators). 3) Accurate cost accounting for each operation (constant calculation).

Additional work and services, custom fees, transportation costs, paperwork, etc. all need to use the results of price analysis. There are several types of price analysis:

1. The net price is determined by the article-by-article estimation, taking into account the preparatory expenses (price analysis along the way from the production costs to the end consumer price). Based on the evaluation criteria, it is determined how much a given product or service can cost on the market (price analysis based on its demand).

2. Additional accounting of expenses for control, financing, storage (analysis of the price calculated from the total cost of works and services performed). By dividing costs into primary and subsequent ones to determine the price of a consignment (analyzing the price taking into account the possibility of its increase for similar products).

3. The old and new commercial offer is compared, taking into account changes in the raw materials used, the costs of market relations (price analysis in a period).