

Таким образом, стоит отметить, что в России внедрение новых технологий, направленных на облегчение работы сотрудников и ускорение всех рабочих процессов, воспринимается с большим опасением, т. к. российское население консервативно. Оно с большим нежеланием обучается и начинает использовать новые технологии, а также менять устоявшийся механизм работы на более оптимизированные процессы, облегчающие их труд.

Список использованных источников

1. Бондарева, Н. Н. Состояние и перспективы развития роботизации: в мире и России / Н. Н. Бондарева // Мир. – 2016. – Т. 7, № 3 (27). – С. 49–57.
2. Левина, А. И. Решения в области роботизации процессов для повышения эффективности процессного управления / А. И. Левина, Р. В. Никитин // Науч. вестн. южного ин-та менеджмента. – 2018. – № 4. – С. 95–99.
3. Беломытцев, И. О. Роботизированная автоматизация процессов (RPA) / И. О. Беломытцев // Инновационная наука. – 2019. – № 1. – С. 17–19.
4. Роботизация бизнес-процессов (Robotics Process Automation) [Электронный ресурс]. – Режим доступа: <https://training.pwc.ru/robotics-process-automation/>. – Дата доступа: 14.03.2020.
5. Беломытцев, И. О. Особенности внедрения решений, основанных на роботизированной автоматизации процессов (RPA) в России / И. О. Беломытцев // Инновационная наука. – 2019. – № 4. – С. 20–22.

УДК 338.22.021.1

Y. Oliinyk¹, M. Kucheriava²

¹ Kyiv National Economic University named after Vadym Hetman,
Kyiv, Ukraine, oleynik_yv@ukr.net

² Academy of Financial Management, Kyiv, Ukraine, piven_maria@ukr.net

CONTEMPORARY INFORMATION SOLUTIONS FOR ENHANCING THE COMPARABILITY OF NON-FINANCIAL REPORTING

The work is dedicated to the research of current tendencies of the development of the institutional environment in the area of non-financial reporting. There are well-established trends in the world practice emphasize on the disclosure of economic, social, environmental and governance components of business activities. At the same time, the institutional environment for non-financial reporting includes more than twenty worldwide known international initiatives for disclosure of non-financial reporting data. The result is the lack of ability to compile non-financial reports of companies within the industry, region and country. This does not allow to guarantee the disclosure of high-quality information to different users' groups. So, the development of a new model for disclosure of non-financial reporting data for stakeholders is an urgent issue for policy-makers, international organizations, etc. It is advisable to use XBRL technology in order to solve the mentioned in the study issues within the general trends in the area of exchange of business information.

Keywords: corporate social responsibility, non-financial reporting, XBRL, institutional frameworks, information technologies

Я. В. Олейник¹, М. В. Кучерявая²

¹ Киевский национальный экономический университет имени Вадима Гетьмана,
Киев, Украина, oleynik_yv@ukr.net

² Академия финансового управления, Киев, Украина, piven_maria@ukr.net

СОВРЕМЕННЫЕ ИНФОРМАЦИОННЫЕ РЕШЕНИЯ ДЛЯ ПОВЫШЕНИЯ СОПОСТАВИМОСТИ НЕФИНАНСОВОЙ ОТЧЕТНОСТИ

Проводится исследование современных тенденций развития институциональной среды в сфере нефинансовой отчетности. Существуют устоявшиеся тенденции в мировой практике, которые акцентируют внимание на раскрытии экономической, социальной, экологической и управленческой составляющих предпринимательской деятельности. В то же время институциональная среда для нефинансовой отчетности включает в себя более 20 всемирно известных международных инициатив по раскрытию данных нефинансовой отчетности. Результатом этого является отсутствие возможности составления нефинансовой отчетности компаний внутри отрасли, региона и страны. Это не позволяет гарантировать раскрытие качественной информации различным группам пользователей. Таким образом, разработка новой модели раскрытия данных нефинансовой отчетности для заинтересованных сторон является актуальной проблемой для директивных органов, международных организаций и т. д. Для решения указанных в исследовании вопросов целесообразно использовать технологию XBRL в рамках общих тенденций в области обмена деловой информацией.

Ключевые слова: корпоративная социальная ответственность, нефинансовая отчетность, институциональные рамки, информационные технологии

In the context of spreading the concept of business Corporate Social Responsibility (CSR), it becomes essential for enterprises to be accountable to major stakeholders.

Currently, there are more than 20 international initiatives in the world that provide guidance on disclosure of non-financial and financial information regarding the impact of an enterprise's performance on its activities' environment: economic, social, environmental, and institutional. All these documents (frameworks) can be divided in accordance with the existing theoretical approaches into three groups:

- corporate social responsibility (key hypothesis: the enterprise has two main objectives: making profit and effective interaction with the environment);
- the triple bottom line (the company has three main components (economic, social, environmental) to produce sustainable results);
- stakeholders' theory, firstly described by Edward Freeman (highlighting target groups influenced by the company).

The core aspect related to CSR implementation is the accountability before stakeholders. Key international guiding documents for companies to disclose the information on the impact on various areas of human life are presented in table 1.

Considering the availability of theories, organizational and methodological approaches covering the disclosure of the results of the enterprises' activities and the impact on environment, it

International documents on companies' disclosure of non-financial information

Author	International documents
EU	Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC
	Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups
	EMAS – Eco-Management and Audit Scheme
UN	UN Global Compact
	Resolution A/RES/70/1 of the General Assembly on 25 September 2015 „Transforming our world: the 2030 Agenda for Sustainable Development“
	Communication 2017/C215/01 Guidelines on non-financial reporting (methodology for reporting non-financial information)
International organizations	Guiding Principles on Business and Human Rights
	International Labour Organisation's Tripartite Declaration of principles concerning multinational enterprises and social policy
	Global Reporting Initiative „Sustainability reporting standard“
	Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises
	International Organisation for Standardisation's ISO 26000

Source: [1–3, 5, 6, 8, 10, 11, 13].

can be concluded that the comparability of such data is relatively low, both at the sectoral, national and international levels.

Initial attempts to unify the requirements for disclosed data are the objects of the international political and professional organizations.

In particular, Chinese professional organizations have implemented a number of projects aimed at enhancing the accountability of enterprises to the society and public authorities in the area of non-financial reporting. The focus of the work in this area is to create the free-access register containing non-financial reports of the domestic enterprises. Within this the number of guiding documents has been developed. The feature of these documents is the unified list of indicators for mandatory disclosure (both for listed and non-listed companies) (table 2).

An example of the universal guiding document aimed at enhancing the comparability of non-financial reporting data is the „Guidance on core indicators for entity reporting on contribution towards the implementation of Sustainable Development Goals“ developed by the Intergovernmental Working Group of Experts on International Accounting and Reporting Standards of the UN Conference on Trade and Development. The methodology for assessment of the key indicators is based on existing international best practice (national policy-makers, standards developers, industrial organizations, etc.) [7]. It is necessary to note that mentioned indicators are the baseline for

**Practice of aggregation and preparation
of non-financial reporting of Chinese companies**

Author	Document
China Accounting Standards Committee	China's Accounting Standards for the Carbon ETS under the Background of Green Development
SynTao	China Sustainability Report Resource Center
	Material and Quantitative Indicators (MQI) Reporting Guidelines and Database
Shanghai Stock Exchange	SSE Directive on CSR Reporting

Source: [1, 9, 12].

reporting. Also, they are universal across jurisdictions and industries, reflecting current practices and requirements of the existing standards, enterprise capabilities, investor needs and interests, system of monitoring the achievement of the Sustainable Development Goals.

The availability of guiding documents and standards requires, in the context of digitization, the availability of software designed to standardize and simplify the process of information disclosure.

An example of an effective unified approach to disclosure of information by companies on their results and performance of activities, including financial and economic aspects, is the development and implementation of international financial reporting standards, developed by the International Accounting Standards Board.

The existence of a number of reporting items, alternative assessment approaches initially led to a low level of data comparability and their processing. However, XBRL tool has become the tool for solving of this problem.

XBRL (eXtensible Business Reporting Language) is the world's most widely used open standard for the exchange of business information. XBRL allows you to express, through semantic means, common requirements for market participants and regulators to submit business reports. The standard is based on XML extensible markup language and uses XML-related technologies such as XML Schema, XLink, XPath and namespaces. One of the main tasks of XBRL is to regulate the exchange of financial information, such as financial reporting. The XBRL language specification is developed and published by an independent international organization XBRL International, Inc [4].

Efforts are being made by international professional accountants and auditors to address the issue of applying an open standard for the exchange of business information and the use of XBRL tools. In particular, a recent report by the European Federation of Accountants contains a thesis on future plans for a global standards' system.

Financial information cannot provide a complete picture and view of the performance of the company's activities without relevant information on environmental risks, social impact and value chain features.

Therefore, the strong challenges in the area of initiative search and implementation of global standards for exchange of business information appeared. This challenge can be met with help

of XBRL tools, designed to create institutional basis for enhancing of corporate responsibility, transparency and accountability.

References

1. China's Accounting Standards for the Carbon ETS under the Background of Green Development [Electronic resource]. – Mode of access: www.casc.org.cn. – Date of access: 16.03.2020.
2. Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings [Electronic resource] / Official Journal of the European Union. – Mode of access: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013L0034&from=EN>. – Date of access: 16.03.2020.
3. Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups [Electronic resource] / Official Journal of the European Union. – Mode of access: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014L0095&from=EN>. – Date of access: 16.03.2020.
4. EU-FINSTAR. Технічна допомога за пріоритетними напрямками фінансового сектору в Україні. Компонент 1: таксономії МСФЗ XBRL [Електронний ресурс] / Офіційний сайт Системи фінансової звітності (СФЗ). – Режим доступу: <https://frs.gov.ua/wp-content/uploads/2019/09/uaXBRL.pdf>. – Дата доступу: 16.03.2020.
5. Global Reporting Initiative Standards (GRI) [Electronic resource] / Website of GRI. – Mode of access: <https://www.globalreporting.org/standards>. – Date of access: 16.03.2020.
6. Guiding principles Reporting Framework on Business and Human Rights (UN Human Rights) [Electronic resource] / Website of Office of the High Commissioner. – Mode of access: http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf. – Date of access: 16.03.2020.
7. Guidance on core indicators for entity reporting on contribution towards implementation of the Sustainable Development Goals [Electronic resource] / Website of United Nations Conference on Trade and Development. – Mode of access: https://unctad.org/en/PublicationsLibrary/diae2019d1_en.pdf. – Date of access: 16.03.2020.
8. International Organization for Standardization [Electronic resource]. – Mode of access: <https://www.iso.org/iso-26000-social-responsibility.html>. – Date of access: 16.03.2020.
9. Material and Quantitative Indicators (MQI) Reporting Guidelines [Electronic resource]. – Mode of access: en.syntao.com/syntaoEN/index.php/web/index. – Date of access: 16.03.2020.
10. OECD Guidelines for Multinational Enterprises [Electronic resource]. – Mode of access: <https://www.oecd.org/corporate/mne/1922428.pdf>. – Date of access: 16.03.2020.
11. Resolution adopted by the General Assembly on 25 September 2015 [Electronic resource] / Website of United Nations. – Mode of access: https://www.un.org/en/development/desa/population/migration/generalassembly/docs/globalcompact/A_RES_70_1_E.pdf. – Date of access: 16.03.2020.
12. Sustainability Reporting Guidelines Mapping & Gap Analyses for Shanghai Stock Exchange [Electronic resource] / Website of International Finance Corporation. – Mode of access: https://www.ifc.org/wps/wcm/connect/e52d6fe4-281f-4651-adee-ac17ae03cf90/SSE_IFCReport%2BEnglish.pdf?MOD=AJPERES&CACHEID=ROOTWORKSPACE-e52d6fe4-281f-4651-adee-ac17ae03cf90-jqeKMil. – Date of access: 16.03.2020.
13. The Ten Principles of the UN Global Compact [Electronic resource] / Website of United Nations Global Compact. – Mode of access: <https://www.unglobalcompact.org/what-is-gc/mission/principles>. – Date of access: 16.03.2020.