

SHADOW ECONOMY AND SOCIAL RESPONSIBILITY

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Abstract

The essence of social responsibility is defined in the paper as well as the key factors of the shadowing processes in the national economy and their influence on the formation of the macrosystem “man – state – society” are considered. The level of social responsibility effectiveness is determined on the basis of the index of social progress and the social tension level. To determine the causal relationship between the level of social development and the transition of the economy into the shadow, the level of the shadow economy of the countries selected for the study was identified (as a percentage of official GDP). The interdependence of the level of the shadow economy on the level of social responsibility was estimated by author. Its power-law dependence with an approximation coefficient of 93 % is defined. The close interaction of the shadow economy and the shadow labor market was justified in the paper. Measures to increase the level of social responsibility were proposed by the author. The obtained results make it possible to make an assumption about the possible implementation of the scenarios for the social responsibility development: the inertial, the optimistic and the pessimistic ones.

Keywords: *social responsibility, shadow economy, de-shadowing of the economy, social tension level, index of social development, shadow labor market, macrosystem “man – state – society”*

1. Introduction

The shadow economy exists everywhere, despite the level of the development of the state, the level of globalization and so on. However, the level of shadowing of the economy and the factors influencing it are significantly different in different countries. The shadowing of the economy restrains not only economic development, but also has a significant negative impact on the social position of society. The development of a modern socially oriented economy is accompanied by its subsequent socialization; therefore the level of social development of society (the degree of satisfaction of its social needs) can be considered as one of the main criteria for the development of the national economy. Among the main features inherent in the socialization of the economy, we can distinguish not only the change in the structure of the social sphere, but also comprehensive expansion of the service sector, qualitative renovation of traditional services and the change in the social model of man and the like.

The socialization of the economy is also manifested in the evaluation of the final results of the functioning of the economy (creating conditions for human development, meeting its needs, improving welfare, etc.), striving for unity and coherence in addressing social and economic problems. This means a principled rejection of the practice of increasing economic indicators due to the deterioration of the social state. The more effective the state will implement the social (including economic) policy, in particular the policy of de-shadowing, the faster and more successfully the process of strengthening the active life position will be, which is inextricably linked with the development and the manifestation of social responsibility. In modern economic

conditions, the formation of an effective social policy is impossible without taking into account the effectiveness of the processes of the formation of social responsibility.

2. The degree of investigation of the problem currently, and purpose of research

The problems of the shadowing of national economy are widely considered in the economic literature, both by the Ukrainian and foreign scientists, namely: Schneider F. [1], Antypov V. I. [2], Struchenkov O. [10], Varnaliy Z. S. [12], Shvabiy K. I. [13], Shevchenko T. P. [14]. The main scientific aspects of social responsibility are defined in a great number of scientific works written by Belash O. B, Lysenko K. V. [3], Gunko V. I. [7], Dynkin A. A., Milovidov D. V., Peregudov S. P., Belikov I.V., Kondratiev V.B. [8], Roshchina I. V., Shchadilov G. A., Roshchina G. S. [9].

However, the issues of influence of the key factors of the shadowing processes in the national economy and their influence on the formation of the macrosystem “man – state – society” remain fragmentarily investigated.

All this determines the purpose of the research, which is to establish the relationship between the impacts of the factors of the economy de-shadowing on the level of social responsibility.

Managing the processes of socialization of the economy demands the abandonment of a narrow approach to the issues of social responsibility, limited only to business entities, and the transition to the formation of a multi-level system of social responsibility by involving business entities and the society in a socially responsible process.

3. Methods and materials applied

The total volume data on the shadow economy in Ukraine was taken from the available statistic reports of the relevant estimates made by Friedrich Schneider [1], Current trends of shadow economy development by Department of Economic Strategies and Macroeconomic Forecasting [11], Using indexes and ratings to assess corporate social responsibility: the experience of foreign countries and Ukraine by Shevchenko T. P. [14].

The main statistical indicators, which should be used for the estimation of socio-economic processes are the Ranking countries by the level of social development by Humanitarian technologies: Information and analytical portal [6], Forecast of the Economist Intelligence Unit: *Social tension level* in the countries of the world in 2014 and 2016 by Humanitarian technologies: Information and analytical portal.

The level of social responsibility effectiveness is determined on the basis of the index of social progress and the social tension level. To determine the causal relationship between the level of social development and the transition of the economy into the shadow, the level of the shadow economy of the countries selected for the study was identified (as a percentage of official GDP).

4. Results obtained and discussions

The social responsibility level in the macrosystem “man – state – society” can be diagnosed by determining the social progress index which is a combined indicator that measures the

achievements of the countries of the world in terms of social welfare and social progress. The notion of social progress has become one of the most important areas of research in the field of sociology, psychology, economics, and public administration, therefore social development indicators are often seen as an alternative to indicators of economic development, which is an indispensable but insufficient condition for social progress. The above-mentioned index does not include indicators of the economic development of the countries of the world (such as the level of GDP and GNI), but is intended to assess public welfare. Due to the fact that the research evaluates achievements in the social sphere separately from economic indicators, it allows us to more deeply study the relationship between economic and social development.

The index covers those countries for which reliable indicators are available and is based on a combination of data on opinion polls (12 %), views and estimates of experts in the field of development (25 %) and statistical information of international organizations (61 %).

When determining the success of a country in the field of social progress, more than 50 indicators are taken into account, which are combined as follows:

- fundamental human needs – food, access to basic medical care, shelter, access to water, electricity and sanitation, the level of personality safety;
- the basis of human well-being – access to basic knowledge and the level of literacy of the population, access to information and communication tools, the level of health care, environmental sustainability;
- the possibility of human development – the level of personal and civil liberties, ensuring human rights and opportunities to make decisions and realize their potential [6].

The index measures the achievements of each country on a scale from 0 (lowest degree of stability) to 100 (highest degree of stability), on the basis of the obtained data in the three above-mentioned basic categories (See Figure 1).

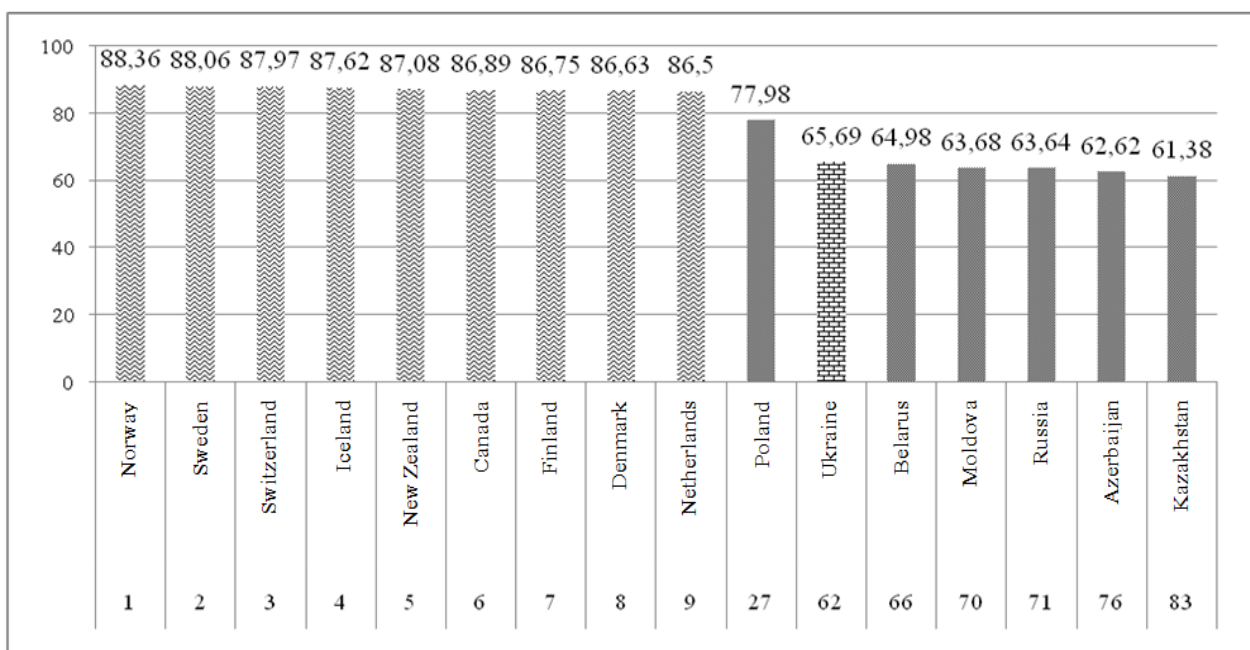


Figure 1. Country ranking by index of social development, 2016

Source: compiled by the author on the basis of data from [6]

It should be noted that some economic problems like recession, declining incomes and rising unemployment, are often the main cause of increased social tensions, but can not be considered as the main factor in the economic destabilization of society. However, if economic difficulties are combined with other elements, such as widespread economic inequality, low level of social protection, interethnic conflicts, the population's distrust of state institutions, then the risk of social destabilization really becomes high [4, 5].

To this end, we carried out a grouping of countries (See Figure 1) by social tension level (See Table 1).

Table 1. A grouping of countries by social tension level in 2016

Countries	Social tension level
Norway	Minimum level of risk
Switzerland	
Denmark	
Sweden	Low level of risk
Iceland	
New Zealand	
Canada	
Finland	
Poland	
Netherlands	Middle level of risk
Russia	
Azerbaijan	
Ukraine	High level of risk
Belarus	
Moldova	
Kazakhstan	

Source: developed by author on the basis of data found in [5]

The data shown in the table above confirm the conclusion about the high level of dependence of social tension level on the social development index. Thus, for example, countries with a high social development index have a low or minimal social tension level, while the countries with lower social development are characterized by the average and high social tension level.

To determine the causal relationship between the level of social development and the transition of the economy into the shadow, the level of the shadow economy in the countries selected for the study was determined (in % of the official GDP) (See Figure 2).

If we consider the relationship between the level of shadowing of the Ukrainian economy and the level of its social development and social responsibility during 2014-2016 (See Table 2), then it is worthwhile to note its generic power-law dependence with the coefficient of approximation in 93 % (See Figure 3).

Figure 1 and Figure 2 illustrate that the first nine countries with the highest social development index correspond to the nine countries with a low level of shadow economy (6,5 % - 11,5 %). Accordingly, countries with a lower social development index and a high level of social tension have a high percentage of the shadow sector economy as a percentage of official GDP (23,3 % - 63,8 %).

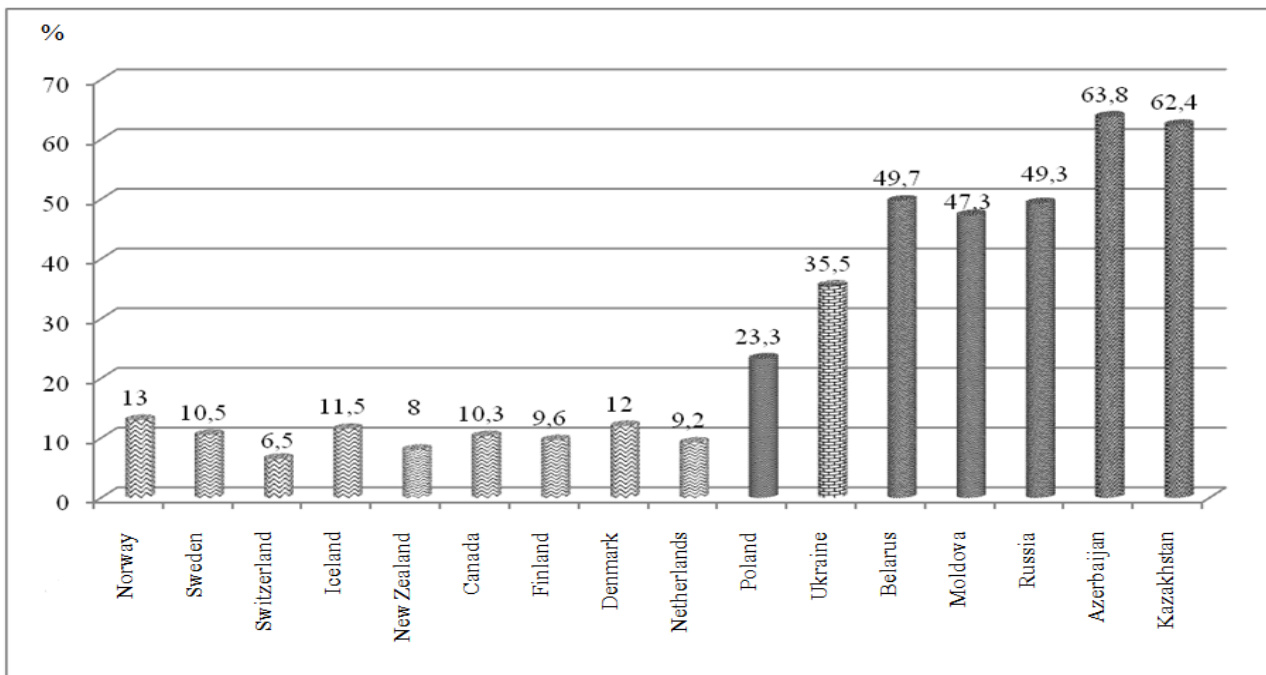


Figure 2. The level of the shadow economy of countries (in percent of official GDP) in 2016
 Source: compiled by author of the basis of data found in [1, 11, 14]

Table 2. Indicators of the level of economy shadowing and the level of social development in Ukraine in 2014-2016

Index	Years		
	2014	2015	2016
Index of social progress	64,91	65,02	65,69
The level of the shadow economy, %	43	40	35,5

Source: compiled by author on the basis of data from [11]

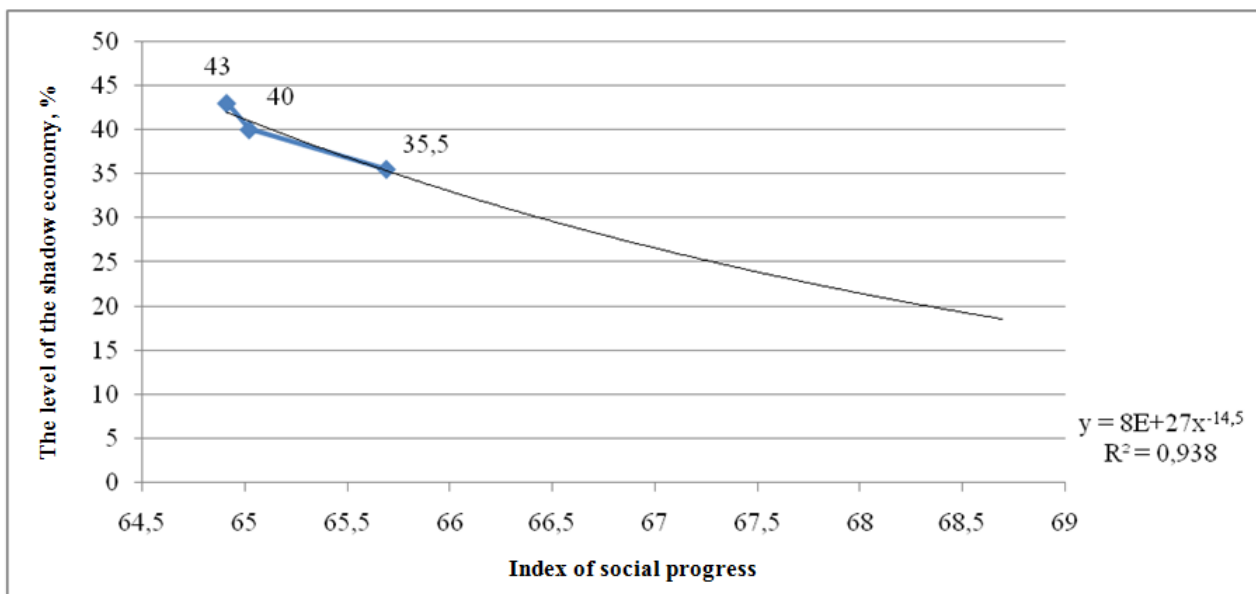


Figure 3. Interrelation of the level of shadowing of the Ukrainian economy and the level of social development

Source: developed by the author

The projected values indicate a significant decrease in the level of the shadow economy with an increase in the level of social development of the macrosystem “man-state-society”. Therefore, with the significance of the level of social development of 67,5, the level of shadowing of the national economy will be about 30 %, and with a social development rate of 68,5 % this indicator will reach only 20 %. Thus, the shadowing of the country’s economy greatly depends on the level of social responsibility and requires determining the causes of its emergence and ways of elimination.

An important place in the system of the shadow economy belongs to the shadowing of the labor market. Nowadays the labor market in Ukraine is in a crisis state. The main reasons for this are as follows: the loss of traditional sales markets by Ukraine (which were targeted at products of national production), the fall in prices for raw materials and semi-finished products in the world markets, which makes such production unprofitable and increases unemployment across the country.

The process of structural reorganization of national production can drag on for years. Along with this, the growth of the number of internally displaced persons from the Donbas region and the Crimea has a decisive influence on the development of the labor market in Ukraine.

According to official data, if in 2013 and in 2014 in Ukraine, 10 unemployed persons applied for a vacant workplace (registered with the State Employment Service of Ukraine), in 2015 this indicator was already 13 people per workplace, and in January 2016 it increased to the level of 16 people per workplace [13]. In 2014 about 63.4 thousand immigrants from Donbass region and Crimea applied to the State Employment Service of Ukraine, and 14,3 thousand persons (22 %) were employed; 3,8 thousand persons passed professional re-qualification; 5,5 thousand people worked in temporary jobs. Consequently, it can be assumed that more than 39 thousand immigrants from these regions work in the shadow sector of the economy. In general, about 500 thousand unemployed people (1,9 - 2% of the working-age population of the country) are officially registered in the State Employment Service of Ukraine every year; more than 55 % of them are women (mostly aged over 40 years old), many people are of pre-retirement age (with higher education). It is extremely difficult for such categories of the population to find a job. According to expert estimates, in Ukraine more than 3,5 million people work in the “shadow” (it is, first of all, the sphere of services, the construction industry and individual sellers in the markets), who receive wages “in envelopes” [10].

The shadow economy and the shadow labor market closely interact with each other. The existence of such a socio-economic phenomenon as the shadow labor market causes a significant reduction in budget revenues, namely, the share of tax revenues. Instead, the reduction in budget revenues leads to a further reduction in budget spending on education, science, culture, and social sector financing. The largest level of “shadow” employment, according to the Ministry of Economic Development and Trade of Ukraine, is inherent in such branches of the Ukrainian economy as: real estate transactions – about 43,0 %; extractive industry – 43,0 %; construction industry – 23,0 %; wholesale and retail trade services – 24,0 % [10]. But basically, this applies to construction work, low-paid occupations, payment of unskilled labor.

In this context, we consider it necessary to emphasize that the volume of economic shadowing is measured by various expert methods (or expert assessments), which are as follows: method of determining the total costs of consumers (including retail turnover) which provides for calculating

the difference in the excess of consumer money costs for the purchase of goods over the total sales to the population of goods by all business entities in the legal sector of the national economy; financial method and method of unprofitableness of enterprises; electricity consumption method of determining the shadow economy (provides for comparison of the increase in electricity consumption with GDP growth. It is believed that the increase in electricity consumption on a national scale should be in proportion to the growth of official GDP. The situation in which electricity was consumed much more than the GDP growth indicates that a large part of the consumption of electricity was used in the shadow economy; monetary method which is based on the necessity of determination of trends in the change in the ratio of cash in bank deposits in the period under review and the base period (which is 1991) [11].

According to official statistics, the level of informal employment in Ukraine does not exceed 12 %. However, according to unofficial data, more than 4,9 million persons of the economically active population in the country work in the shadow economy sector. Among the factors contributing to the rapid spread of the shadowing of the labor market in Ukraine, there are the following ones:

- instability and complexity of the taxation system, instability of tax legislation; high tax pressure and uneven tax burden on business entities in Ukraine. This causes uncertainty of the management strategy in business structures, and therefore, the desire “to sit in the shade until better times”;
- the absence in Ukraine of an extensive system of cashless payments and universal payment systems. *The transfer of wages* from the employer to the payroll *card* accounts of the working population of the country (more than 75 %) traditionally ends with a cash withdrawal followed by its “overflow” to commodity markets (urban / suburban food markets) and service markets (mainly providing such shadow services for cash as private construction and repair, fees for doctors, tutoring at school, etc.);
- excessive regulation of entrepreneurial activity, high level of corruption in the bureaucracy and incompetence of civil servants. In the conditions of corruption spreading, civil servants practice frequent inspections of economic entities and imposing penalties on them and the results of such inspections often depend on “shadow” payments);
- the unfavorable situation in Ukraine is the situation with women’s employment (especially for persons over 40 years old and pre-retirement age persons). This, in turn, causes the growth of “contractual” relations between the employer and employees (mainly women) who agree to work without formal registration and receive wages “in envelopes”;
- the lack of a close correlation between the calculation of pensions and social payments of an individual (which should be carried out throughout the economically active period of a person’s life). This requires the implementation of pension reform in Ukraine, the elimination of “leveling” and the introduction of the practice of direct dependence on the calculation of pension payments (as well as, for example, payments for temporary incapacity for work) from officially paid social payments to the Ukrainian State budget and the Ukrainian Pension Fund;
- the absence in Ukraine of a clear, understandable and market-oriented labor law and social responsibility of business. In particular, we are talking about the adoption of a new Labor Code in Ukraine that would take into account both the interests of employers and

- the interests of hired workers, introduced the practice of social responsibility of business;
- the absence in Ukraine of close relationship between the official increase in revenues to the state budget and real growth in welfare (real increase in pensions, increase in real wages of budget employees). This leads to the frustration of the population and to the acceleration of the process of “shadowing” the payment of labor [12, 13, 14].

The absence of social exclusion as well as rejection of the shadow economy (and its partial manifestation, like paying wages in envelopes) as a factor restraining the country’s social and economic development as a whole, generates such phenomena as “tolerance of domestic corruption” (illegal private tutoring, monetary gratitude for doctors’ work), general perception of corruption, “vote selling” during the electoral process. Illegal employment and shadowing of wages in Ukraine excludes legal replenishment of the state budget (since taxes and social contributions are not paid), reduces income to the Ukrainian Pension Fund. All this, in turn, generates poverty of the population and distrust of citizens to the state as an institution. Thus, there is a “vicious circle” between the spread of the shadow economy, poverty of the population, distrust of the population to the state and the spread of the shadow economy.

In this regard, the revival of public confidence in state institutions, government bodies of all levels and business structures; the fight against corruption at all institutional levels of the existence of the macrosystem “man – state – society” is the first and necessary step towards the de-shadowing of the national economy. Moreover, public’s trust in the government, a sense of “social solidarity” with the existing business entities should be a powerful incentive for people to officially pay taxes, not to participate in various shadow schemes of the activity. And the de-shadowing of the economy, in this case, will be the first real step towards the success of social and economic reforms in Ukraine.

Obviously, all this requires the formation of an effective socially responsible process, which involves interaction (at all levels) of the state, business and society with the goal of effectively solving of social and economic problems, with a balance of interests of all parties involved.

Globalization is accompanied by an increased competition as a result of the growing number of its participants in national and local markets. Traditional instruments of competition, such as price, quality, reliability and niches, need to be supplemented by other components, in particular, the formation and implementation of the directions of social responsibility in the triad “man-society-state”, among which are as follows:

- the strengthening of the role of private enterprises in the modern economy, the reduction of the state’s share in the economy as a direct supplier of goods and services, the concentration of state efforts on the formation of conditions and infrastructure for the functioning of markets, ultimately attracts general attention to business and increases its social responsibility;
- the development of civil society, the growth of the influence of non-governmental organizations, trade-union, consumer, regional and local communities that can complicate the activities of the enterprise using unfair, unethical methods in its business activity;
- informatization of modern society and accessibility of the Internet increase the awareness of consumers who are able to evaluate products in terms of its environmental friendliness, safety, ethical production conditions, compliance with laws and standards. At the same time, such a transparency is of global nature;

- the sustainability of the enterprise is increasingly related to its intangible assets. The environmental and social performance of the business entity can have a significant impact on the image of the brand and, accordingly, the consumers at all. This is especially true for enterprises operating in consumer markets with a high level of competition. Information on initiatives to expand product ownership or efforts to increase positive impact on society and the environment indicates potential competitive advantages [3];
- an increase in the number of institutional and private investors that combine financial, economic, environmental and social criteria in their stock analysis and use corporate social responsibility as one of the main features of an innovative, responsible and future-oriented strategy. That is, for an enterprise to have an integral (economic, ecological, social) result of its activities becomes an indispensable condition for survival in a long-term competitive struggle for survival;
- domestic businesses are trying to avoid publicity in their socially responsible activities in order not to attract attention from the government tax authorities and local authorities that may be interested in forcing them to solve some social problems of a particular region or the country as a whole [7].

The obtained results make it possible to make an assumption about the possible implementation of one of the following scenarios for the social responsibility development.

The first is an inertial scenario, in which the social responsibility of business should move to a new stage of the accumulated “legacy” of the past years, with the same problems, contradictions and shortcomings. As already noted, the main problem of social responsibility of business in Ukraine and, unfortunately, it has not yet become a function of strategic management and purposeful provision of sustainable development.

The second optimistic scenario provides that enterprises will receive impetus from stakeholders, and the business will be forced to carry out social activities. Such an impulse can be the active civil position of the population, legal norms from the state or the strengthening of competition in the market. In these conditions, both the concept and the practice of social responsibility of business are raised to a new, higher content and instrumental level, which will further ensure sustainable development.

The third is a pessimistic scenario, according to which the discussion related to the social responsibility of business will be adopted as inefficient, optional, and far from the economic reality form of positioning enterprises in the external business and social environment [8].

5. Conclusions

We can assume one more scenario of development of social responsibility of business. This is the fourth scenario (or more developed second one), which may be related to a certain rethinking of terminology, content, tasks of social responsibility of business. Under this scenario, the social responsibility of business will more closely correlate the activities of the business entities with their real tasks and opportunities, as well as with the legal obligations that they have to their stakeholders: staff, local community and state.

The global economic crisis exacerbated the issue of business responsibility in society. The choice

of tools and tools that are used to overcome the crisis situation, acquires special significance, and provides for the integration of vital interests of business, the state and citizens, raising the price of economic and social consequences of decisions and actions taken to implement them. A necessary condition for the successful overcoming of crisis phenomena is the adoption and implementation by the business of balanced and coordinated decisions taking into account the interests of all parties involved. Any socially oriented actions within the internal (or personnel-oriented) and external programs should be coordinated with the strategic objectives of the business.

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Rezumat

În articol sunt examinate conceptul responsabilității sociale, influența factorilor asupra umbririi economiei și afectarea de ultimii a procesului creării macrosistemului „om - stat - societate”. Nivelul eficienței responsabilității sociale este determinat pe baza indicelui progresului social și nivelului tensiunii sociale. În scopul identificării relației de cauzalitate dintre nivelul dezvoltării sociale și nivelul trecerii economiei în umbră a fost calculat nivelul economiei tenebre în Ucraina (în % din volumul PIB oficial). Este relevantă dependența nivelului

economiei tenebre de nivelul responsabilității sociale, dependența exponențială fiind apreciată aproximativ la 93%. Este demonstrată interacțiunea strânsă a economiei tenebre și a pieței tenebre a forței de muncă. Au fost elaborate măsuri pentru îmbunătățirea nivelului responsabilității sociale. Studiul efectuat a permis identificarea posibilelor scenarii pentru dezvoltarea responsabilității sociale în viitor: „inerțial“, „optimist“, „pesimist“.

Cuvinte-cheie: *responsabilitatea socială, economia tenebră, dezumbrirea economiei, nivelul tensiunii sociale, indicele dezvoltării sociale, piața tenebră a muncii, macrosistemul „om - stat - societate“*

Аннотация

В статье определена суть социальной ответственности, рассмотрено влияние факторов теннизации экономики и воздействие последних на формирование макросистемы «человек - государство - общество». Уровень эффективности социальной ответственности определен по индексу социального прогресса и уровню социальной напряженности. Для выявления причинно-следственной связи между уровнем социального развития и уходом экономики в тень, рассчитан уровень теневой экономики Украины (в % от объема официального ВВП). Определены взаимозависимость уровня теневой экономики и уровня социальной ответственности, степенная зависимость с коэффициентом аппроксимации в 93%. Обоснованно тесное взаимодействие теневой экономики и теневого рынка труда. Разработаны мероприятия по повышению уровня социальной ответственности. Проведенные исследования позволили предположить возможные сценарии развития социальной ответственности в будущем: «инерционный», «оптимистический», «пессимистический».

Ключевые слова: *социальная ответственность, теневая экономика, детенизация экономики, уровень социальной напряженности, индекс социального развития, теневой рынок труда, макросистема «человек - государство - общество»*
