

ACHIEVING THE COMPETITIVENESS THROUGH PUBLIC ACCOUNTABILITY ON SUSTAINABLE DEVELOPMENT

ДОСЯГНЕННЯ КОНКУРЕНТОСПРОМОЖНОСТІ ЗА РАХУНОК ПУБЛІЧНОЇ ПІДЗВІТНОСТІ ЗІ СТАЛОГО РОЗВИТКУ

Aim. The main aim of this research is to determine the opportunities and barriers in using social accountability standards in the field of sustainable development to improve the competitiveness of industrial companies.

Methodology. The main arguments were based on analysis of scientific literature on the problems of competitiveness in the context of sustainable development requirements, comparative analysis of statistical data in the area of social reporting of Ukrainian business. This research also utilised the results of author's previous studies on the implementation of voluntary sustainability standards.

Findings. The objectives of public accountability in meeting the obligations of sustainable enterprise development were clarified. It's shown that in comparison with other methods of promoting competition, reporting on sustainable development is based on a more profound coverage of interests of stakeholders, a more distant horizon of action and inclusive nature of relationships. Research has proved that under globalization conditions of supply space reporting on sustainable development has a revolutionary impact on the quality of the market relationship. It 'draws in' all stakeholders to sustainability framework. Competitive advantages are passed here into the plane of sustainable development standards requirements across the value chain. Suggested ways of providing required conditions in Ukraine to expand the use of sustainable development reporting standards, which will allow Ukrainian enterprises to create competitive properties and adapt to regional and global markets.

Originality. It is proved that reporting on sustainable development is a tool of creation a specific form of values (assets) – aggregate benefit for all the parties of value creation process in a long-time perspective. This value itself becomes a major competitive advantage in the globalized markets, focuses on sustainable development.

Practical value. The developed theoretical principles concerning the problems of social reporting, and recommendations on improving the use of international accounting standards, especially GRI, will contribute to the creation of competitiveness of Ukrainian enterprises in the globalized space of production and marketing.

Keywords: *competitive advantages, sustainable development, corporate social responsibility, reporting on sustainability, UN Global Compact, Global Reporting Initiative (GRI), GRI standard in Ukraine*

Problem statement. Focusing on sustainable development has some requirements to enterprise: openness and transparency of enterprise information, support of sustainable behavior and readiness for a dialogue on these issues with all interested audience (customers, business partners, employees, businesses, government agencies, public organizations and other target groups, which directly or indirectly affect its activity), considering justice in relation to future generations [1].

International movement stands for socially responsible business and creation of sustainable value chains based on special initiatives developed by international organizations for these objectives. Proposed procedures are made to promote the implementation of the pressing problems of society in XXI century, which are substantiated by the Ten Principles of the UN Global Compact in the areas of environment, labour, human rights, governance and anti-corruption [2].

In this direction, recognized social accountability standards on sustainable development provide methodological assistance in choosing of effective forms for the organization of communication with the general public and to obtain competitive benefits within a local and global markets.

Identification of an unsolved problem. It's necessary to mention that for a long period of time Western countries have been accumulating empirical knowledge in the area of accountability of business with active participation of national institutions and general public. The social responsibility policies and initiatives have become an essential elements of 'good practice' of loyalty to customers, investors, partners authorities, and general public. In Ukraine and other post-Soviet countries there is a lack of theoretical development and practical experience in the field of social management. Competition strategies of Ukrainian business are poorly tuned to the interests of different groups of society, and public accountability has not yet become an effective tool in improving transparency and responsibility of commercial practices [3].

Analysis of the recent research. It is considered that the theoretical foundations of social responsibility were laid by H. Bowen, who offered its key position: business is a part of society, it must bear the responsibility first of all. Conclusions of H. Bowen researches have got support and development in scientific papers of K. Davis, J. McGuire, S. Sethi, A. A. Carroll. Later, S. L. Warlock and P. L. Cochran have linked social policy of the company with market benefits and promotion methods. Russell L. Ackoff and R. E. Freeman finally formed the stakeholder concept, which later found a significant development in the work of Ronald K. Mitchell, Bradley R. Agle & Donna J. Wood. James E. Post, Lee E. Preston, Sybille Sachs defined social responsibility as a common value for all stakeholders. Michael Porter and Mark Kramer proposed to apply this value to generate sustainable value chains in competitive markets. On the basis of these and other researches were developed various initiatives and standards on public accountability of business to control its social responsibility by society [3].

Identification of unsolved part of the general problem. In Ukraine, among the scientists and on forums the problem of implementation of voluntary international standards for social reporting taking into account national, regional and industry-specific businesses is being widely discussed. These questions are especially relevant for oil and gas, mining and metallurgical industries [4–5].

Increasing the use of progressive standards of social accountability in these areas would allow companies, especially those which provide basic production and services, to improve communication cooperation, assisting in building up of the sustainable development capacity of all stakeholders, and society in general.

Formulation of the research aim and objectives. The purpose of this research is to determine the opportunities and barriers in using of social accountability standards on sustainable development to generate the competitiveness of industrial enterprises.

To achieve the main aim, the following specific objectives have been formulated: studying of European and world practices on social responsibility and corporate accountability; study the possibilities of using the Global Reporting Initiative – GRI for Ukrainian industrial enterprises.

Research methodology. The main arguments in this article were developed through the content analysis of scientific literature dedicated to the problems of competitiveness of Ukrainian business under the requirements of sustainable development, and through the comparative analysis of statistical data in the field of social reporting of the Ukrainian business. Furthermore, the author utilised the findings of their own previous research on implementation of voluntary standards on sustainable development.

Presentation of the research results. In recent decades leading Western companies have actively used social responsibility on sustainability responsibility, including sustainability reporting as their promotion tools. In fact, this type of accountability is a new concept of business positioning – voluntarily assumption of certain obligations and responsibilities for their implementation. This method can help the company to increase its positive impact in which it is interested in.

Modern concept of social responsibility and accountability. The modern concept of social responsibility and accountability was created during long theoretical discussions and practical testing of methods harmonizing the interests of business and society. First regular reports started publishing in the late 1980s. Chemical industry companies had faced with the problem of the negative reaction of society to their polluting activities. So that they had to find ways to restore society's trust rapidly [3]. Since then, the practice of public accounting has changed a lot. In modern understanding public report should contain a certain range of analytical assessments that demonstrate the business responsibility for the various aspects of its activities (especially social), going beyond the mandatory regulations defined in national legislation.

Nowadays corporations actively apply social responsibility in their competitive strategy. In literature and practice report on Corporate Social Responsibility and Sustainability Report are often identified [4–5], which, particularly, is due to serious qualitative changes in understanding of corporate social responsibility objectives.

However, analysis of corporate social responsibility practices of corporations with different stages of development of the market showed that the public accountability can perform different functions. For example, a defensive function for prevention of conflicts or function of tactical dialogue. If the company takes the responsibility to develop steadily, the social report must fulfill the function of strategic cooperation find common values with different groups of society (Figure).

At the same time a report on sustainability differs from the classical corporate reporting with its inclusive character. It must proclaim not only the sustainability of the company, developing its competitive advantages, but also 'drawing in' to this process as many stakeholders as possible, forming a partnership programs of sustainable development. In these programs, sustainability indicators can constantly evolve, speaking drivers new stage of development for all partners and stakeholders [6].

Report on Sustainability is based on the modern principles of corporate social responsibility (CSR): a willingness to consider, evaluate and make public not only economic, but also non-economic performance; the formation of criteria, covering economic, environmental and social components; organization of the dialogue process with all stakeholder groups; providing a social responsibility ideology for all structural units of the corporation [7].

Taking into account the 'seven revolutions' of corporate responsibility by John Elkington [8], sustainability reporting must impact on the markets, values, product life cycle, openness, partnership, corporate governance and temporary effect. From the viewpoint of impact on the markets, sustainability reporting should not only prevent possible negative reaction in the market environment (customers, suppliers, partners, etc.) to the company and its product, but also to influence the market with more profound effects, supporting and developing sustainable needs.

In addition, the report on sustainability shows company's participation in the formation sustainability during the entire lifecycle (from cradle to grave). The changing

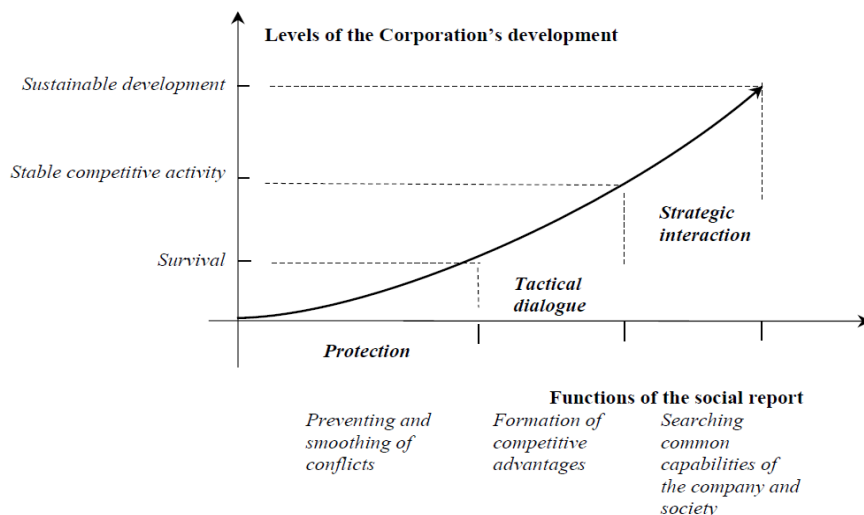


Fig. The vector of development of social functions of the report (Source: compiled by the author)

nature of partnership manifested in the development of integrated forms of partnerships, including multi-stakeholder participation of interested parties. A key factor for reporting on sustainable development is formation of a multilateral dialogue on sustainability across the 'long time' period, covering problems of future generations.

Thus, a report on sustainability is intended to demonstrate the principles of sustainable development of the corporation and at the same provide a revolutionary impact on the quality of the chain of production and marketing relationships in the direction of sustainable development in all its elements and ultimate goals.

In business practice exists different forms of preparation of social reports: free form; use of one of the world's established methods, making it possible to assess the sustainability of development; use of international standards [3].

Our research has shown that in Ukraine and other post-Soviet countries the free form is the most prevalent practice of social reporting. For such reports are not set any criteria and formats for the information data. These forms of communication are widely used by trade enterprises in the retail markets (in Ukraine, for example, the company ATB and EKO-market, etc.).

Reports in free form are convenient for the companies, but they are often one-sided and have very superficial coverage of the companies activities. More effective are the reports prepared by known methods, which provide an opportunity to assess all three components of sustainable development (economic, environmental and social). These methods are: Triple Bottom-Line method or 3BL, London Benchmarking Group method and the method of Corporate Social Citizenship.

One of the most widespread methods is Triple Bottom-Line method, which was first used by Royal Dutch Shell corporation in 1998. Later this method formed the basis of integrated reporting, as financial performance, social and environmental practices are covered in a general report as a sign of stability. For example, the approach of global pharmaceutical company Novo Nordisk (Ukraine) [9] distin-

guishes this company among others: "We build our business on the basis of the Triple Bottom Line principle" [9].

A certain break through in the direction of strengthening the responsibility of business were two special standards for reporting on sustainability – the UN Global Compact (UN GC) and the Global Reporting Initiative (GRI), which are compatible with other sustainability standards (e.g., ISO 14001, ISO 26000, OHSAS 18001, AA1000 and other).

UN GC and GRI Standard have a number of useful features which can help in building corporate social responsibility for sustainable development, strengthen its competitive ability. First of all, standards are loaded with large informative resource, which accumulated knowledge and best practices on the design activities from the position of sustainable development objectives (Table).

Defined periodicity and regulation of reporting procedure enables the function for monitoring the competitiveness of the criterion of sustainable development, irrespective of the sector and regional differences. Verification by an independent auditor (e.g., according to GRI) facilitates the credibility to the company. A key advantage of standards of social reporting is the availability of a wide range of indicators of the company to all stakeholders, including investors, authorities, public organizations, etc.

The Global Compact was initiated by the UN in July 2000. Corporations around the world are making progress in adopting responsible business practices on the UN GC principles of management and organizational culture [2]. In 2013 among UN GC signatories were about 200 Ukrainian companies, of which 60 % are representatives of big business (for example, Interpipe Company, Agro-Industrial Holding "Astarta-Kyiv", Brewing Company "Carlsberg Ukraine", Company "Kyivstar", etc.).

However, the Ukrainian industrial leaders began to gradually move to more complex principles standard – GRI [10]. This standard was established in 1997 by the Coalition for Environmentally Responsible Economies (CERES) in partnership with the United Nations Environmental Programme (UNEP) in order to standardize re-

The main functions of of international standards on social sustainability reporting*

Cognitive function		
offers basic concepts, definitions and terms associated with social responsibility for sustainable development	contains background information on the trends and procedures in social accountability	summarizes the principles of best practices on social accountability for sustainable development
Project function		
provides a list of the main issues and questions on social responsibility and accountability	provides guidance on the integration and improvement of socially responsible behavior	unifies methods of adaptation to the values of the corporation sustainable development
Auditing and monitoring function		
the proposed method for determining the coverage for study and qualitative analysis of stakeholders	contains comparison methodology with the experience of its main competitors, innovation, evaluation and effectiveness of social partnership	unifies criteria for auditing and monitoring of corporate social responsibility

*(Source: compiled by the author on the basis of [3])

quirements and improve the utility of companies for the sustainable development of society. In its discussion and finalization took part representatives of various stakeholders. The first version of the GRI appeared in June 2000

To use eco-oriented criteria in promotion programmes, it is necessary to provide a guarantees of eco-orientation being trustworthy. Such guarantees can be provided by the compliance with standard GRI: procedure with the confirmation and control of the reliability of information about the transparency and reliability of managerial procedures in the production.

GRI ideology is in making reporting on sustainable development the foundation of business, regardless of size, a sector of activity or location. Regular social reporting on GRI is recognized worldwide as a convenient tool to help enterprises to continuously maintain its competitiveness on the basis of the dialogue between the company and stakeholders.

In Ukraine, the leaders of industries (for example, DTEK Group, Corporation Obolon, Concern Galnaftogaz, etc.) in addition to UN GC began to apply the GRI standard (third version), since 2007. It should be mentioned that the GRI is constantly developing. Since 2016 companies should pass on the fourth version of the standard. However, the implementation of GRI was very slow, limiting the competitive ability of national industries in global markets [11].

The analysis showed that the major barriers to GRI application are significant organizational and financial difficulties (high labor costs for data collection, complex organizational procedures, duration of report preparation, expensive audit). In addition, there are no nationally accredited auditors, as well as legislative and regulatory framework on sustainability reporting.

It should be noted that even in the EU movement of social responsibility didn't show required dynamics – in 2014 only 10 % of European companies reported on the sustainable development to society [12]. In this context, the government adopted the Directive 2014/56/EU of the European Parliament and of the Council of 16 April 2014 amending Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts [13], and the new Regulation (EU) № 537/2014 of the European Parliament

and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities.

New EU legislation does not oblige subjects of public interest to prepare an integrated reporting, but they must disclose in their annual management reports information important to the public, including policy and performance in the spheres of ecology, social issues, human rights, bribery and corruption, gender equality, showing the risks results and non-financial key performance indicators on these issues. It is expected that up to 2017 the EU Member States will provide the necessary national laws and regulations for the implementation of this provision.

For the practical implementation of Commitments on the Association Agreement, Ukraine is being prepared to implement the provisions of Directive 2014/56/EC, 2006/43/EC, Regulation 537/2014 and other EU legislation on the transparency of financial and non-financial information of enterprises [14]. It is expected that under the conditions of the legal requirements for socially responsible companies will build its competition policy based on social accountability standards, especially on the basis of the GRI.

At the same time adaptation, the Ukrainian legislation to the EU regulatory framework can be considered only a first step on the way to business transparency support. It is also important to use support and encourage of social responsibility methods at the national level of business. Particularly, it is necessary to provide a network of independent national consulting in the field of accounting, as in Germany. It might be useful to introduce tax privileges and investment preferences for companies successfully applying social responsibility standards, such as in Germany and the UK.

As well it is important to strengthen the focus on enhancement of the value at the business level, as in Canada, and on the creation of Sustainable Development Partnerships (industrial clusters), like in Japan.

Thus, in a globalization business conditions use of social accountability standards can become an essential tool of formation and support of the enterprises competitiveness.

Research conclusions and outlook. It is shown that fundamental commitment to sustainable development is

considered as a special form of value (intangible assets) – total benefit for all participants in the process of value creation in a longer-term perspective. Social reporting on sustainable development is a method of formation of competitive advantages based on the demonstration environmental friendliness, integrity and corporate social orientation to stakeholders. In comparison with other methods of promotion, reporting on sustainable development has an inclusive nature, deeper coverage of interests of stakeholders and more distant horizon of action.

Research has proved that under globalization conditions of business, reporting on sustainable development has a revolutionary impact on the quality of the market relationship. It is ‘dragging’ all stakeholders into sustainability framework. Competitive advantages are passed here into the plane of sustainable development standards requirement.

Analysis of Ukrainian practices in the area of social responsibility and accountability showed that business often uses non-standardized forms of reporting on sustainable development. Standards such as the UN Global Compact and especially GRI still rarely used by Ukrainian companies. It creates more difficulties for them to provide competitive properties and adapt to regional and global markets.

To expand the use of GRI practice in Ukraine it’s necessary to develop and adapt the legislation to the EU standards in the area of responsibility and control of the business, introduce measures of encouraging socially responsible business, develop a consulting system to support the introduction of such standards as GRI. In addition, it is useful to introduce into the curricula of universities courses on the use of methods of social responsibility and accountability in business taking into account fields of activities.

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Мета. Визначення можливостей і бар’єрів у використанні стандартів соціальної звітності у сфері сталого розвитку для створення конкурентоспроможності українських промислових підприємств.

Методика. Основні аргументи в цій статті були розроблені на основі аналізу наукової літератури, присвяченій проблемам конкурентоспроможності в умовах вимог сталого розвитку, порівняльного аналізу статистичних даних у галузі соціальної звітності українського бізнесу. Крім того, використані результати власних попередніх досліджень, що стосуються імплементації добровільних стандартів сталого розвитку.

Результати. Уточнено завдання публічної звітності щодо виконання зобов'язань сталого розвитку підприємства. Показано, що, у порівнянні з іншими методами конкурентного просування, звітність зі сталого розвитку спирається на більш глибоке охоплення інтересів зацікавлених сторін, більш далекий горизонт дій і інклюзивний характер відносин. Доведено, що в умовах глобалізації виробничо-збутового простору звітність в області сталого розвитку здійснює революційний вплив на якість ринкових відносин – “втягує” в рамки сталого розвитку всі зацікавлені сторони. Конкурентні переваги переводяться тут у площину виконання вимог стандартів сталого розвитку по всьому ланцюжку створення вартості. Запропоновані заходи щодо формування умов для розширення використання стандартів звітності зі сталого розвитку в Україні, що дозволить українським підприємствам формувати конкурентні властивості та адаптуватися на регіональних і глобальних ринках.

Наукова новизна. Доведено, що звітність з питань сталого розвитку є інструментом створення особливої форми цінностей (активів) – сукупного блага для всіх учасників процесу створення вартості в перспективі “дового часу”. Саме ця цінність стає головною конкурентною перевагою на глобалізованих ринках, що орієнтовані на сталий розвиток.

Практична значимість. Розроблені теоретичні положення щодо завдань соціальної звітності та рекомендації щодо розширення використання міжнародних стандартів звітності, особливо GRI, сприятимуть створенню конкурентоспроможності українських підприємств у глобалізованому просторі виробництва й збуту.

Ключові слова: конкурентні переваги, сталий розвиток, корпоративна соціальна відповідальність, звітність з питань сталого розвитку, Глобальний договір ООН, Глобальна ініціатива зі звітності (GRI), стандарт GRI в Україні

Цель. Определение возможностей и барьеров в использовании стандартов социальной отчетности в области устойчивого развития для создания конкурентоспособности украинских промышленных предприятий.

Методика. Основные аргументы в этой статье были разработаны на основе анализа научной литературы, посвященной проблемам конкурентоспособности в условиях требований устойчивого развития, сравнительного анализа статистических данных в области социальной отчетности украинского бизнеса.

Кроме того, использованы результаты собственных предыдущих исследований, касающихся имплементации добровольных стандартов устойчивого развития.

Результаты. Уточнены задачи публичной отчетности по выполнению обязательств устойчивого развития предприятия. Показано, что, по сравнению с другими методами конкурентного продвижения, отчетность в области устойчивого развития опирается на более глубокий охват интересов заинтересованных сторон, более далекий горизонт действия и инклюзивный характер отношений. Доказывается, что в условиях глобализации производственно-сбытового пространства отчетность в области устойчивого развития оказывает революционное влияние на качество рыночных отношений – “втягивает” в рамки устойчивого развития все заинтересованные стороны. Конкурентные преимущества переводятся здесь в плоскость выполнения требований стандартов устойчивого развития по всей цепочке создания стоимости. Предложены меры по формированию условий для расширения использования стандартов отчетности по устойчивому развитию в Украине, что позволит украинским предприятиям создавать конкурентные свойства и адаптироваться на региональных и глобальных рынках.

Научная новизна. Доказано, что отчетность по устойчивому развитию является инструментом создания особой формы ценности (активов) – совокупного блага для всех участников процесса создания стоимости в перспективе “длинного времени”. Именно эта ценность становится главным конкурентным преимуществом на глобализированных рынках, ориентированных на устойчивое развитие.

Практическая значимость. Разработанные теоретические положения относительно задач социальной отчетности, а также рекомендации по расширению использования стандартов отчетности, особенно GRI, будут способствовать созданию конкурентоспособности украинских предприятий в глобализированном пространстве производства и сбыта.

Ключевые слова: конкурентные преимущества, устойчивое развитие, корпоративная социальная ответственность, отчетность по вопросам устойчивого развития, Глобальный договор ООН, Глобальная инициатива по отчетности (GRI), стандарт GRI в Украине.

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