

Socio-legal aspect of the strategic development of inclusive higher education and social entrepreneurship

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**Institute of European Integration
(Warsaw, Poland)**



**Instytut Integracji Europejskiej
(Warszawa, Polska)**

**SOCIAL AND LEGAL ASPECTS OF THE DEVELOPMENT OF
CIVIL SOCIETY INSTITUTIONS**

Collective monograph

Part II

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This collective monograph offers the description and analysis of the formation and development of civil society institutions at various levels of government in the field of politics, economics, education and culture. The authors of individual chapters have chosen such point of view for the topic which they considered as the most important and specific for their field of study. Theoretical and applied problems and the existing legal base of practical activities of civil society institutions in the context of growing interdependence of economic, cultural, demographic, political, environmental processes are investigated. The prospects for the further development of civil society and its institutions, their relations with the state, as well as the promotion of the participation of civil society organizations in socio-economic development.

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**SOCIO-LEGAL ASPECT OF THE STRATEGIC DEVELOPMENT OF INCLUSIVE
HIGHER EDUCATION AND SOCIAL ENTREPRENEURSHIP**

***Abstract.** The paper is devoted to the study of the social and legal aspects of the strategic development of inclusive education in higher education and social entrepreneurship. In the course of the research, the scientific, educational, methodological and normative base of the formation and organization of higher inclusive education was analyzed, its main principles and forms of organization were considered, domestic and foreign experience in this sphere was studied. According to the results of the study, the essential characteristics of "inclusiveness" and "inclusive education" are presented, the main features of the inclusive educational environment of the higher educational institution are outlined and the main directions of support for the training of students with special educational needs in the conditions of higher inclusive education are determined. The well-known norms, methods and techniques for estimating the level of inclusiveness are analyzed. The necessity to form a system of indicators for estimating the level of inclusiveness of the internal and external environment at enterprises and institutions is substantiated.*

Priority directions of strategic development of higher inclusive education have been developed: 1) the formation of the appropriate material and technical basis for the creation of an inclusive space; 2) the formation of educational and methodological provision of the inclusive educational process; 3) increasing the inclusive competence of scientific and scientific and pedagogical workers in order to ensure the provision of high-quality inclusive educational services; 4) the formation of a supportive psychological climate for the introduction and development of inclusive education. The sequence of estimation of inclusiveness level and its system of audit at enterprises and institutions is offered. A turn to social enterprise type's social responsibility and formed in modern Ukrainian society task of determining the national specifics of this phenomenon and ways to support from the state. It is proposed to deepen institutional support by adopting legislative acts on the development of social entrepreneurship, to implement its system and its comprehensive implementation in all regions of Ukraine through inclusive audit, to implement it by disseminating the position of the inclusive (open) media with the media with a view to realizing the rights and freedoms of every citizen of Ukraine on education and work.

JEL Classification: H75, Z13

Introduction.

Nowadays, the issue of inclusive higher education and social entrepreneurship raises especially sharply. The need for solving these problems is of strategic importance and is a priority strategic reference point for both higher education institutions and non-profit organizations and business structure.

The development of inclusive higher education and social entrepreneurship is closely linked to the relevant socio-legal aspect, which largely defines it as a legal and social status, and regulates the peculiarities of formation and development.

In the conditions of the development of a society in which a growing number of people with special educational needs, especially when it comes to young people, is faced with the problem of providing them with appropriate conditions for studying, this also actualizes the issue of the need for development in the modern conditions of inclusive education. To date, a significant part of institutions of higher education actively work on the issue of creating conditions access and attendance training for people with special educational needs.

The introduction of inclusive education is associated with a host of problems. Unresolved by them problems remain in the practical implementation of such training and his teaching and methodological support. It is essential in the formation of the higher education learning environment, which would take into account the functionality of students with special educational needs, and allows fully their involvement in various social spheres of life, processes, group communications, thereby expanding their capabilities and promoting self-development and self-realization.

Important is the issue of inclusive competence of the faculty [1]. Ensuring the provision of inclusive education services involves the need for individual work with and students with special needs, the involvement of other students for assistance and teamwork, and the use of certain special education in the educational process. Thus a particular task is to create a favorable psychological climate that will promote quality and productive course of study. Along with the improvement of the methodology of socio-pedagogical work and teaching methods, active work should also be conducted with entrants with special educational needs in order to attract higher education institutions into the educational environment and all kinds of assistance therefrom.

The main tendency of the western countries to provide training for people with special needs is their inclusion in the usual educational and social environment of higher education institutions. Inclusiveness is also based on the principle of equality of persons with special needs in society as a whole and in the educational environment of higher education institutions in particular [1].

The main task of inclusive education is not only to provide educational services to students with special needs on an ambiguous basis their inclusion in the environment of ordinary institutions of higher education, and creation of conditions for the development and self-realization, training and improvement, harmonization of relations with society, improvement of communication skills and life in general. A leading global trend is to ensure social adaptation of people with special educational needs. That is why, the issue of the organization, implementation and development of inclusive education and social entrepreneurship, as well as the study of advanced world experience in this field.

1. Theoretical and normative-legal principles of development inclusive space.

The research on the formation and development of inclusive education is devoted to scientific works of both domestic and foreign scholars. Among foreign researchers should be distinguished [2-7]: A. Dyson, J. Andrews, T Lorman, D. Deppeler, D. Kharvi, G.J.S. Dei, I.M. James, L.L. Karumanchery, S. James-Wilson, J. Zine, T.M. Skrtic, W. Sailor, K. Gee, Dzh. Lupart, Ch.Vebber et al.

Scientists thoroughly study the issue of inclusion and inclusive education, analyze its main conceptual provisions and fundamental principles. The authors emphasize the importance of attracting people with special educational needs to social life, educational and educational processes. According to their claims, such people are treated as ordinary members of society, having equal rights, including for education, in a special way emphasizes their importance and usefulness for society. The works investigate and develop ideas for the possibility of attracting students with special educational needs in regular classes, where the training would be conducted in a team with ordinary students, under the usual conditions for the education of higher education institutions.

Researchers focus on the importance of association general and special education systems into one, which in the end gave rise to the formation of the so-called inclusive education system. Among domestic scientists it is advisable to allocate works M. Ye. Chaikovskiy, N. Haiduk, H. Herasym, R. Korzh, I.A. Malyshevska, T.I. Bondar, S. Kohut, T.S. Ostrianko, S.V. Nikolaienko, H.M. Romanova, and others [8-18].

Chaikovskiy M.Ye. explored the issue of the introduction of inclusive education in higher education institutions, disclosing the legal basis for inclusive education, the basic principles and prerequisites for the introduction of such training, the issue of the need for appropriate training of faculty and support staff to set up such processes in universities [1]. In particular, the author emphasizes the importance of introducing effective technologies and special methods of social and pedagogical work of teachers with students with special educational needs, as well as ensuring close and versatile cooperation with profile institutions of inclusive orientation.

Recommendation on the necessity of formation of inclusive competence in higher education institutions, volunteering promotion in the direction of development of activities for providing social services for people with special needs and invalids, improvement of methods and methods of work with entrants in order to involve inclusive education of students with special educational needs, etc. Haiduk N., Herasym H., Korzh R. studying the implementation of inclusive educational policy in higher education, indicate that the training of young people with special needs is directly related to the processes of their socialization and has a decisive influence on the further formation of such persons as individuals and their integration. in with the community. The issues of the implementation of inclusive education policy in higher education institutions were thoroughly investigated, the conceptual foundations and main principles of the implementation of inclusive education policy were determined and grounded on the example of Lviv Polytechnic [8].

Scientists emphasize the importance of developing a mechanism for the implementation of inclusive education in institutions of higher education and the formation of its normative support. Haiduk N., Herasym H., Korzh R. substantiated the main provisions of the Accessibility Service "Without Limits" regarding the possibilities of studying at the Lviv Polytechnic National University in the context of the implementation of inclusive education. According to its concept, the Service "Without Restrictions" was created and operates with the aim of: "ensuring the continuous support of the process of training students with special needs who require special conditions for educational services in accordance with the signed Sustainable Development Agenda for the period up to 2030 (Transforming Our World: The 2030 Agenda for Sustainable Development) and the UN Aims number 4 "Providing a comprehensive and equitable quality education and encourage lifelong learning opportunities for all" [19].

Thus, the main task of the Unrestricted Access Service at the Lviv Polytechnic National University is to: "ensure the continuous support of the educational process of students with disabilities who need special conditions for educational services, the formation of inclusive consciousness, in particular understanding of the problem of the existence of people with invulnerability in the educational environment " [8]. The authors developed and presented a comprehensive system of providing inclusive educational services at Lviv Polytechnic National University, which envisages the transformation of the teaching environment, teacher training, work in the community and a range of services for students with disabilities. Malyshevska I.A. analyzing the foreign experience of inclusive trends in education, examines the peculiarities of the introduction of inclusive education in Canada and the United States, the modernization of the system of special education , the problem of the development of inclusive education, etc. [9].

The author notes that inclusion is "a demonstration of social ability and the public desire to take into account the special individual needs and adapt to them, and not vice versa" [10]. Bondar T.I. is considering the creation of an inclusive educational environment in the system of higher education in Ukraine, examining its legal regulation, identifies the priority directions of state policy in this area [11]. Kohut S. examining the current state and prospects of inclusion in a higher school , analyzes the legislative framework, describes the main forms of the introduction of an inclusive model of education and identifies its main promising directions of development . As the scientist notes, training for people with special educational needs is carried out in the following forms:

- formation of special academic groups;
 - learning together with all students in integrated groups without appropriate social support;
 - studying in a single flow of students with specialist support (inclusive form);
 - distance education, externa [12].
- According to the author, the optimal is the model of inclusive education, because this model combines two important aspects. First , the social adaptation of people with special educational needs to the educational environment and society, and secondly , provides for comprehensive support from the institution of higher education, from the stage of access to the educational institution, and up to support for employment, including at the same time em ups pre-accession, accession and that training. Such integrated support should be provided by a specially created structural unit of the institution of higher education, whose powers include the formation of special conditions and ensuring the provision of inclusive education services. Ostrianko T.S. in his study [13] determines the state of readiness of scientific and pedagogical workers for work in the conditions of inclusive education, their relation to inclusive education, their perception and understanding of its contents, the difficulties which arise when providing inclusive educational services are revealed.

The author emphasizes the importance of the readiness of scientific and pedagogical staff to provide inclusive education services, while the urgent issue is the development of appropriate methodological support for the training of teachers themselves for work in an inclusive educational space. An extremely important point is the willingness of scientific and pedagogical staff to work with students with special educational needs and disabilities, their personal approach to such training, the perception of such students and the formation of a correct attitude to this situation. The readiness of teachers to introduce special pedagogical technologies into the educational process and readiness for their use is also important. The author's studies have shown the teachers' readiness to work with students with special needs and their positive attitudes, but they need help in getting the skills of cooperation with such students and establishing communication with them. According to the results of the survey, it has been established that the essential condition for the formation of an inclusive higher education system is the proper material and technical basis and appropriate methodological provision of the process of providing inclusive education services for people with special educational needs. An equally important prerequisite is to increase the level of qualification of teachers in the context of work in conditions of inclusion. The results of the survey conducted by the researcher showed a high level of knowledge of scientific and research staff in the field of inclusive education, its legal provision and the social aspect, which adequately demonstrates the awareness of contemporary educational trends and the desire to adapt to the current new conditions that are dictating the present .

Nikolaienko S.V. developed a model for the formation of appropriate readiness for teachers to introduce and use innovative educational and pedagogical technologies and the development of such readiness. At the same time, the author distinguishes the main stages of teaching activities of teachers, namely: diagnostic and motivational; activity-integration; reflexive correction; consolidating and transforming. SV Nikolayenko in a study [14] considers the readiness for introduction and use of innovative educational and pedagogical technologies as a definite set of motivational-target, content, organizational-activity, reflection of o-integration components. Thus, the author analyzing the problem of readiness of scientific and pedagogical workers for inclusive education emphasizes the importance of their technological readiness for the introduction of innovative educational technologies in higher education. Romanova H.M. in ECS she was oboti [15] examines the issues of teaching and pedagogical technologies, which focus on the normative activity of teachers who, in her opinion, are the most effective ways of educational work, based on the criteria of optimality. Regarding the legal aspect, the legal basis for the provision of appropriate education for people with special needs is:

- The Constitution of Ukraine;
- Law of Ukraine "On Higher Education in";

- Law of Ukraine "On the Fundamentals of Social Protection of Persons with Disabilities in Ukraine";
- Law of Ukraine "On Rehabilitation of Persons with Disabilities in Ukraine";
- Ministry of Education and Science "On approval of the Action Plan for implementation of inclusive education in secondary schools are taught for 2009-2012";
- Decree of the President of Ukraine "On Priority Measures for Creating Favorable Living Conditions for Persons with Disabilities";
- Order of the Ministry of Education and Science of Ukraine "On Approval of the Concept for the Development of Inclusive Education";
- Decree of the President of Ukraine "On Approval of the National Strategy for Human Rights";
- Decree of the President of Ukraine "On measures to ensure the priority development of education in Ukraine";
- Resolution of the Cabinet of Ministers of Ukraine "On Approval of the Regulation on the Inclusion and Resource Center";
- Cabinet of Ministers of Ukraine " On approval of the organization of inclusive education in secondary schools " and other [20- 32].

The Law of Ukraine "On Higher Education" regulates the organizational and legal principles of the functioning of the higher education system of Ukraine. It provides for the creation of favorable conditions for the functioning of higher education institutions and their interaction with state authorities, other structures and organizations in order to provide high-quality educational services, training of highly competitive specialists for the labor market, self-fulfillment of the person and development of human potential. According to the Law, state policy in the field of higher education is based on the general principles:

- sustainable development of society through the creation of appropriate conditions for lifelong learning and Mr. idhotovky competitive human capital;
- general availability of higher education;
- independence in obtaining higher education;
- international integration of the higher education system;
- support from the state for the training of specialists with higher education;
- the transfer from the state of institutions of higher education;
- state support for educational, scientific and innovative activities [21].

The Law of Ukraine and "On Higher Education" states that one of the main tasks of institutions of higher education is to provide special support for the axis b with special needs or disabilities in order to ensure the formation and organization of an inclusive educational space. A compulsory point is to ensure the free access of people with special needs to the infrastructure of educational institutions [21]. The approved "Concept of the Development of Inclusive Education" defines the main tasks and principles of the development of inclusive education, regulates its legal basis , outlines the expected results at the national level [26].

Its main goal is to determine the priorities of Ukraine in the field of inclusive education, to ensure the legitimate rights of its citizens with special educational needs, as well as to develop and further improve the education system in Ukraine in this direction [11]. The main tasks of the development of inclusive education in accordance with the approved "Concept of the development of inclusive education":

- "improvement of normative-legal, scientific-methodical, financial and economic provision, focused on the introduction of inclusive education;
- introduction of innovative technologies in the context of inclusive form of claim idhodu and models for special education services for children with special educational needs, including those with disabilities;
- formation is developing educational yuchoho environment for children with special educational needs by providing psycho-educator ichnoho, copper chno -sotsialnoho support;
- introduction of an inclusive model of education in general educational institutions taking into account the needs of society;
- providing access to the social environment and educational facilities, developing and using special educational and teaching support, rehabilitation means of training;
- improving the system of claim idhotovky and retraining of teachers, working in conditions of inclusive education;
- involvement of parents of children with special needs to participate in educational and rehabilitation process in order to claim idvyschennya efficiency" [26].

The generally accepted guidelines for the development of inclusive education in accordance with the approved "Concept for the Development of Inclusive Education":

- "Science (development of theoretical and methodological foundations of inclusive education, software and methodological tools, analysis and monitoring of the results of the introduction of inclusive education, assessment of the effectiveness of technologies used to achieve a positive result, conducting independent expertise);
- consistency (ensuring he ivnoho access to quality education for children with special needs);
- variability, correction direction (the organization personally oriented learning process together with remedial devel vayuchoyu work to meet social ialno and educational needs, creating conditions for social and vocational rehabilitation, integration into society of children with psyhofi za chnoho development, including children- disabled);
- individualization (personality oriented exercise (individual, differentiated Mr idhodu));
- Social responsibility for the family (upbringing, learning and development of the child, creation of proper conditions for the development of its natural abilities, participation in the educational and rehabilitation process);

- interdepartmental integration and social partnership (coordination of actions of various departments, social institutions, services in order to optimize the educational integration of children with special educational needs)" [26].

Regarding legal regulation at the international level, the issue of inclusive education is regulated by the United Nations Convention on the Rights of Persons with Disabilities, which states that the right of people with disabilities to education should be implemented on the basis of equality of access to all levels of inclusive education throughout life [31].

In accordance with Article 24 "Education" of the UN Convention "On the Rights of People with Disabilities": "States Parties recognize the right of persons with disabilities to education. For the realization of this right, without discrimination and on the basis of equality of opportunity, States Parties shall ensure inclusive education at all levels and throughout their life-long learning, while seeking:

a) the full development of human potential, as well as the sense of dignity and self-esteem and the strengthening of respect for human rights, fundamental freedoms and human diversity;

b) to the development of the personality, talents and creativity of persons with disabilities, as well as their mental and physical abilities in the fullest extent;

c) Enabling persons with disabilities to participate effectively in the life of a free society. In exercising this right, States Parties shall ensure that:

a) persons with disabilities were not excluded because of disability from the general education system;

b) Persons with disabilities had equal access to inclusive, quality and free primary and secondary education at their places of residence;

c) Ensuring reasonable accommodation tailored to individual needs;

d) Persons with disabilities receive the necessary support within the general education system to facilitate their effective learning;

e) effective measures to organize individualized support were taken in conditions that maximally contribute to the learning outcomes and social development, in line with the goal of full coverage. States Parties provide persons with disabilities with the opportunity to absorb vital and social skills in order to facilitate their full and equal participation in the educational process and as members of the local community. States Parties shall take appropriate measures in this regard, in particular:

a) promote the acquisition of the Braille alphabet, alternative fonts, reinforcement and alternative methods, communication methods and formats, as well as orientation and mobility skills, and support peer support and mentoring;

b) promote the acquisition of sign language and the promotion of the linguistic identity of the deaf;

c) Ensure that the training of persons, in particular children who are blind, deaf or blind, is carried out with the help of the most suitable for persons with disabilities, the

languages, methods and means of communication, and in an environment that maximizes the learning of knowledge and social development. In order to facilitate the realization of this right, States Parties shall take appropriate measures to attract teachers and, in particular, disciples who have a sign language and / or Alphabet of Braille to work, and to train specialists and staff working at all levels of the education system . Such training covers education in disability issues and the use of suitable reinforcement and alternative methods, communication methods and formats, teaching methods and materials to support people with disabilities.

States Parties shall ensure that persons with disabilities have access to general higher education, vocational training, adult education and lifelong learning without discrimination and on an equal basis with others. To this end, States Parties shall ensure that reasonable accommodation is provided for persons with disabilities" [31].

In accordance with article 27 "Labor and Employment" of the UN Convention "On the Rights of Persons with Disabilities": "States Parties recognize the right of persons with disabilities to work on an equal basis with others; it includes the right to earn a living for work freely chosen by, or freely agreed upon by, a person with disabilities, in a situation where the labor market and the working environment are open, inclusive and accessible to persons with disabilities.

States Parties shall ensure and encourage the implementation of the right to work, in particular those who receive disability during work, by taking, including through legislation, appropriate measures aimed, in particular, at the following:

a) The prohibition of discrimination on the basis of disability with regard to all matters relating to all forms of employment, including conditions of employment, hiring and employment, job security, promotion and safe and healthy working conditions;

b) the protection of the rights of persons with disabilities, on an equal basis with others, on just and favorable conditions of work, in particular equal opportunities and equal pay for work of equal value, safe and healthy working conditions, in particular protection from harassment, and satisfaction of complaints;

c) Ensuring that persons with disabilities are able to exercise their labor and trade union rights on an equal basis with others;

d) Enabling persons with disabilities to have effective access to general programs of technical and vocational guidance, employment services and vocational and continuing education;

e) the expansion of the employment opportunities of persons with disabilities and promotion of the labor market in the labor market, as well as assistance in the search, reception, preservation and restoration of work;

f) the expansion of opportunities for individual labor, entrepreneurship, the development of cooperatives and the organization of their own business;

g) employment of persons with disabilities in the public sector;

h) Encouraging the employment of persons with disabilities in the private sector through appropriate strategies and measures that may include positive action programs, incentives and other measures;

i) providing for persons with disabilities reasonable accommodation of the workplace;

j) encouraging the acquisition of disability by work experience in an open labor market;

k) Encouraging programs for vocational and qualification rehabilitation, job preservation and return to work for persons with disabilities. States Parties shall ensure that persons with disabilities are not held in slavery or servitude and are protected on equal terms with others from compulsory or compulsory labor " [31] .

In accordance with the approved standards for the provision of social services, inclusive education involves the need for higher education institutions to provide appropriate architectural environments, appropriate conditions in the premises, the availability of certain accompanying auxiliary equipment for training, special vehicles, etc. [32].

The general aim of all normative legal documents regulating the system of inclusive education is to form a general favorable inclusive environment for the reception of persons with special needs for quality educational services and to ensure their appropriate pedagogical, methodological and socio-psychological support. As well as removing barriers (architectural, infrastructure, technical, social, informational and psychological) that hinder the development of people with special needs receiving educational services.

Review papers [1- 32] points to the limited disclosure of the problem of priority areas of strategic development of inclusive education in high school and characteristics of the formation and organization of an inclusive environment.

The aim of the study is to improve theoretical and methodological provisions and to develop scientific and practical recommendations for the strategic development of inclusive education in higher education institutions.

The research is aimed at developing recommendations for strategic development of higher inclusive education, identifying the main characteristics of the inclusive educational environment of the higher educational institution and the areas of support for the training of students with special educational needs in the context of higher inclusive education on the basis of the study of socio-legal aspects.

It is widespread that inclusive education is only teaching children with certain diagnoses, diseases, including disabilities, in the classes of general educational institutions. However, it is worth pointing out the falsity of this statement. According to Ukrainian legislation, a person with special educational needs is "a person who needs additional permanent or temporary support in the educational process in order to ensure her right to education".

Therefore, the category of persons with special educational needs includes not only persons with disabilities, but also internally displaced persons, children -begins and children who need additional and temporary protection, persons who acquire specialized education and / or can accelerate the content of educational subjects, persons with special language educational needs (for example, those who acquire general secondary education in languages not belonging to the Slavic language group), etc. [33]. All institutions of higher education must be inclusive in their educational philosophy, which is manifested in the willingness to provide quality educational services to each child and at any time to take it for study, while striving to create the most comfortable and favorable environment for the development of its personal potential.

Creating a favorable environment is inclusive not only to overcome technical barriers abezpechenni accessibility, the formation of the inclusive classes, but , above all , to Increase and the professional competence of scientific pedaho tech workers and destroying stereotypes of learning difficulties and peculiarities of education for persons with special needs. Inclusive education is mainly based on the fact that ordinary students study in the regular classroom , but some of them use special supplementary devices or educational equipment, such as the Braille font. In this class, joint training is being established without any separation of students. Inclusion (from Inclusion - Inclusion) - a process of increasing the participation of all citizens in social life. This is a policy and process that enables all children to participate in all programs, including those in the educational system. Inclusive education is a system of educational services, based on the principle of ensuring the basic right of children to education and the right to obtain it at the place of residence, which envisages the education of a child with special educational needs in a general education institution [34]. One of the main tasks of inclusion is the response to a wide range of educational needs in higher education institutions and beyond. Conceptually inclusive education is based on the principles that completely exclude discrimination against children and ensure equal treatment without any discrimination, to all without exception , while creating special conditions for children with special educational needs.

Conceptual Principles for Higher Inclusive Education:

- 1) all students must study together in all cases where this is possible, despite certain difficulties or differences existing between them;
- 2) institutions of higher education should recognize and take into account the diverse needs of their students, including those with special educational needs, by agreeing on the different types and rates of learning;
- 3) the provision of quality education services should be done through the development of appropriate curricula, the development of organizational measures, the development of a teaching strategy, the selection of appropriate teaching and learning technologies, the use of all the necessary resources and their partnerships with their communities;

4) students with special educational needs has provided a full range of services including any additional assistance that may be required to ensure their successful year learning process. They are the most effective means of guaranteeing solidarity, complicity, mutual respect, understanding between students with special educational needs and other peers of their age [34].

Inclusive approach to providing educational activities creating conditions in which all without exception participants in the educational process of higher education institutions with the opportunity of equal access to to obtain education services , including students with special educational needs.

The results of the study suggest that inclusive higher education has several advantages, namely:

- with the help of communication with peers, cognitive, motor, linguistic, social and emotional development of students with special needs improves;
- ordinary peers for students with special needs play a role in behavioral patterns;
- occurs at functional ownership student s and special needs of new skills and nave chkamy;
- in the educational process is conducted orientations I strengths qual those abilities and interests of students and special needs;
- students and special needs there Practical Option ist establish ichi friendships and with peers and take active participation b in social and public life;
- ordinary students gain skills naturally tolerant to perceive and relate to human differences , other special needs students;
- all members of the team learn sympathy, co-operation and receive skills to establish and maintain friendly relations with people with special needs;
- scientific and pedagogical staff of higher inclusive education have an opportunity to better understand the individual characteristics of students;
- there is an opportunity seized ting and innovative pedagogical 's technology and techniques that promotes students considering her 's individual needs and so on.

As noted above, the system of providing educational services is based on inclusive education , which is based on the implementation of the equality of the right to education. At the same time, inclusive education consists not only in attracting people with special needs to the educational process in institutions of higher education, but also adapting them to the usual educational process. The prerequisites for this are the creation of appropriate educational programs and curricula adapted to inclusive education. An important point is the introduction of individualized training, the use of appropriate forms and methods of working with students with special needs. In institutions of higher education, inclusion must provide appropriate organizational, pedagogical, socio-cultural and psychological conditions for people with special needs and disabilities [10].

Inclusiveness is a kind of demonstration of the ability of society and its desire to take into account the special needs of others and to be able to adapt to them. In countries with high social standards, inclusive education provides people with special needs and disabilities with access to lifelong educational services at a level with all [10].

In Europe and America, the model of inclusive education has long been implemented, while in society, people with special needs are considered as actors of interaction, for which the greatest possible opportunities for integration into society are created, and not only as persons who require assistance and special support [12].

Study of the materials on the research problem [1-34] made it possible to distinguish a number of characteristics of the inclusive educational environment of a higher educational establishment, namely:

- simple p for inclusive education of students with special educational needs, which is organized in such a way that all barriers of architectural, technical and informational nature are eliminated , thus providing the possibility of unimpeded access to all infrastructure facilities necessary for training and life as a whole;
- favorable socio-psychological climate that promotes the personal development of people with special educational needs and their social adaptation;
- favorable conditions for studying and obtaining quality education for people with special educational needs , which is manifested in appropriate educational and technical support, technical support of the educational process, appropriate training of the teaching staff, working with such special students, etc.

The conducted research on the basis of the processed material [16] made it possible to determine the main directions of support for the training of students with special educational needs in higher inclusive education:

- 1) technical support, provides unimpeded access to information, knowledge and compensates for the relevant functional limitations;
- 2) pedagogical support, provides perception of educational material by using the best forms, methods and technologies of teaching;
- 3) social support, provides proper social adaptation and interaction;
- 4) medical support, ensuring health and life;
- 5) psychological support, providing maintenance of the corresponding psychological and emotional state.

The study and analysis of literary sources and the legal framework on the problem [1-34] allowed the formation of priority directions for the formation and development of inclusive education for higher education institutions.

Recommended directions of strategic development of higher inclusive education:

1. Formation of the appropriate material and technical base for the creation of an inclusive space that would provide the necessary preconditions for the provision of inclusive educational services (provision of free access for students with special educational needs to buildings, premises, etc., provision of educational audiences and other premises used in educational process, necessary equipment, special equipment and devices, etc.).

2. Formation of educational and methodological support of an inclusive educational process taking into account the peculiarities and specifics of inclusive education (provision of expanded and unimpeded access to educational information resources for students with special needs, development of inclusive educational programs, introduction of the practice of teaching the disciplines of the corresponding methods of work and mechanisms interaction with students with special educational needs).

3. Increase of the inclusive competence of scientific and scientific-pedagogical workers in order to provide high-quality inclusive educational services (holding for the faculty, auxiliary and administrative staff of the corresponding trainings, courses, occupations, acquaintance with the information on the domestic and foreign experience of the organization of inclusive education, formation of readiness of scientific and pedagogical workers for introduction of inclusive education, etc.).

4. Formation of a favorable psychological climate for the introduction and development of inclusive education (volunteer work with students with special educational needs, creation of conditions for the entry of such students into collectives, establishment of collective interaction, provision of favorable conditions for self-development and self-realization, creation of a friendly atmosphere of support and help).

2. Development of the inclusiveness of education and business in Ukraine and the introduction of an inclusive audit of institutions as the basis for the socialization of the national economy.

A key feature of the socialization of the national economy is the formation of prerequisites for the free and open development of each person as a person. Socialization is aimed, first of all, at the development of individual abilities of a person in the process of learning and realizing his knowledge, skills, creative potential in the system of economic relations between an employee and the subject of entrepreneurial activity for the purpose of both personal self-realization and income generation during work activity. The National Strategy for the Development of Education in Ukraine states that education should become a strategic resource for improving people's well-being, ensuring national interests, strengthening the authority and competitiveness of the state on the international scene. However, the state and trends in educational change do not meet the demands of society, including openness and accessibility. Globalization processes have formed the demand for intelligence and knowledge, which determines the need to improve the quality of the system of higher education, especially in the direction of development of educational and scientific activities.

The problem of the socialization of the national economy was researched by various scholars in Ukraine and abroad, among them: M. Bublyk [35, 36, 38, 39, 41, 42], A. Karpyak [35, 41], O. Rybytska [35, 36, 38, 39, 41], F. Pyke [37], N. Shpak [38], and others. Prominent scientists R. Tulder [40], Verbeke A. [40], Strange R. O. [40] and others likewise considered the inclusive support of the development of the enterprise and institutions.

In recent years, Ukraine has witnessed a positive trend in the growth of funding for research and scientific and technical work. The real amount of financing of scientific activity in the system of higher education in the period of 2010 - 2018 does not ensure its development. The largest share in the structure of sources of funding for the scientific activity of higher education institutions belongs to the state budget - 65%, enterprises of the business sector - 15%, foreign sources - 6%. If we analyze the amount of funding for research expenditures by sector of activity, in 2016 the public sector accounts for 32%, for entrepreneurship - 62%, for higher education - 6%. As we see, the share of funding for research spending in the field of higher education is the smallest.

Compare the share of spending on research activities in the GDP of the EU and Ukraine (Table 1).

Table 1. Share of research and development expenditures in GDP,% [43]

Countries	Period					
	2010	2011	2012	2013	2014	2015
EU 28	1,93	1,97	2,01	2,03	2,04	2,03
Bulgaria	0,56	0,53	0,60	0,63	0,79	0,96
Estonia	1,58	2,31	2,12	1,73	1,45	1,50
Spain	1,35	1,33	1,29	1,27	1,24	1,22
Latvia	0,61	0,70	0,67	0,61	0,69	0,63
Lithuania	0,78	0,90	0,89	0,95	1,03	1,04
Germany	2,71	2,80	2,87	2,82	2,89	2,87
Poland	0,72	0,75	0,88	0,87	0,94	1,00
Romania	0,45	0,49	0,48	0,39	0,38	0,49
Slovakia	0,62	0,66	0,80	0,82	0,88	1,18
Slovenia	2,06	2,42	2,58	2,6	2,38	2,21
Hungary	1,15	1,19	1,27	1,39	1,36	1,38
Czech Republic	1,34	1,56	1,78	1,90	1,97	1,95
Ukraine	0,75	0,65	0,67	0,70	0,60	0,55

According to official statistics, we see that the share of research expenditures in GDP of the EU countries is on average 2.03%, while in Ukraine it is only 0.55%, which is 1.48% less. Taking into account the peculiarities of constructing trend models for forecasting economic phenomena, presented in [44], we will use trend models with low determination coefficients ($0.65 < R^2 < 0.95$), where the most important result is not so much the value of

the projected indicator, but its tendency. Therefore, in Fig. 1. Trend models of the share of expenses for carrying out scientific researches and developments in relation to GDP of the country have been constructed, which we determine, that other equal conditions in the crane-leader - Germany, such indicator will continue to grow. Sufficient financing and increasing trends in science financing in Germany make this country more innovative and more technologically competitive at the regional (European) level. The country-outsider-Romania also has the potential and general tendencies to increase the share of funding for research and development in the country's GDP, reflecting the significance of science for the government of the country, in view of its future.

A clearly expressed tendency to reduce the share of spending on research and development in relation to Ukraine's GDP reflects the low interest of the government in the development of science, the growth of its own achievements through the implementation of scientific developments. In the near future, domestic science with high probability will not be sufficiently enough, which will not give it a financial basis for development.

There is a tendency to improve the quality of educational services as a factor in the impact of socialization and the implementation of an effective state policy on the formation of conditions for the development of an inclusive system of higher education, where the disclosure of the potential of each individual. This problem becomes particularly acute in the conditions of the rapid development of civil society.

Only in the last two years Ukraine has developed a favorable regulatory environment for the creation and development of inclusive education, where the impact of socialization on the individual is most strongly manifested. This necessitates the formation of an inclusive environment in each organization, as a consequence, the need to form an appropriate system of indicators for assessing the inclusiveness of its internal and external environment is growing.

Activation of external and internal interaction with society in order to achieve competitive advantages in the market of educational services leads to increased socialization. The internal direction of the social orientation of any institution (enterprise, company or institution of higher education) is the development of democratic values, the introduction of civil society on the basis of national priorities, ensuring the prospects for personal development.

The external direction of the social orientation of the organization is more aimed at strengthening cooperation with the society, public organizations, public administration and local self-government, internalization of ties with the world, etc. The socialization of institutions and organizations, civil society institutions should be included in the list of their strategic directions of development and reflected in their strategic goals and missions.

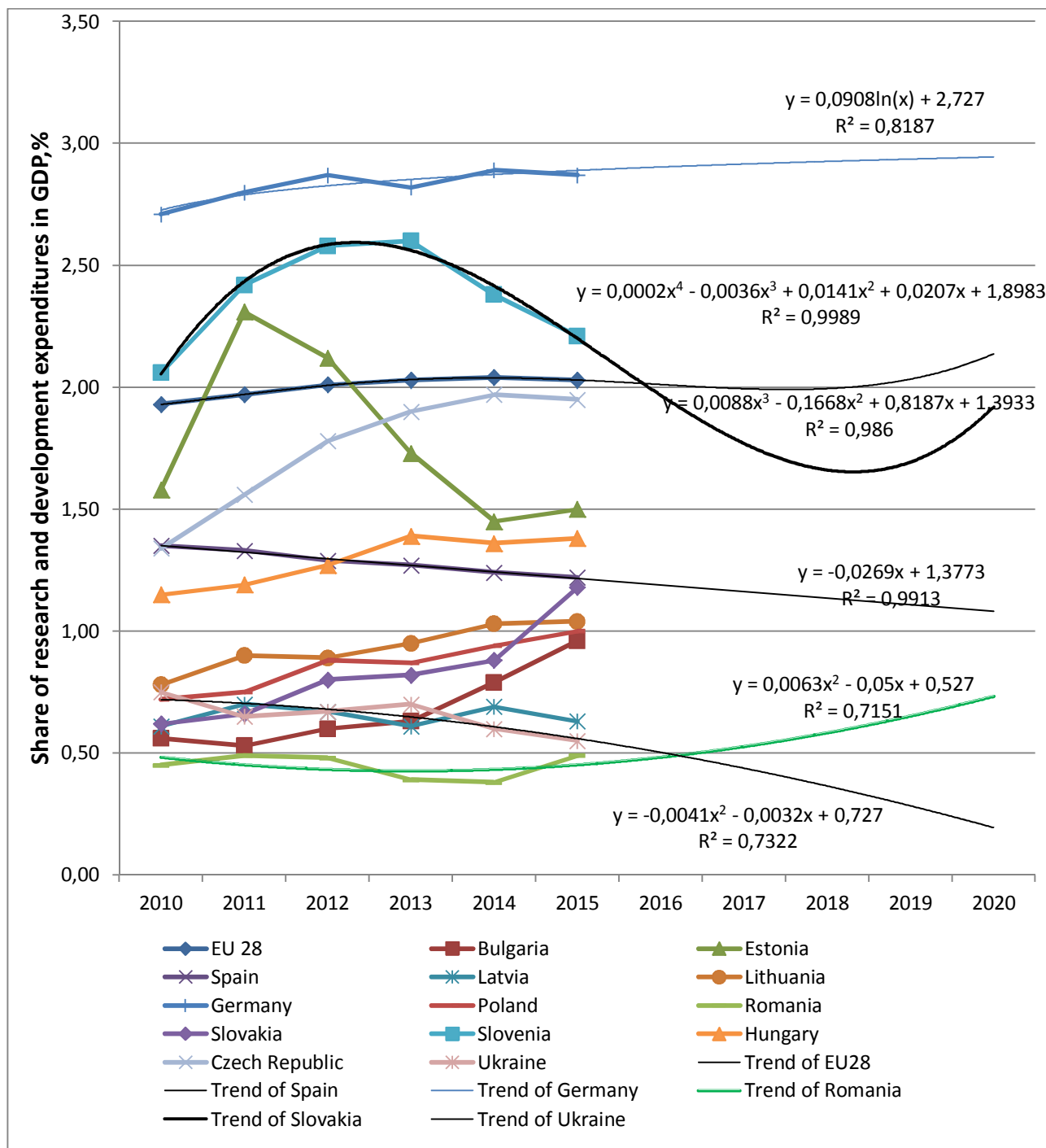


Fig. 1. Dynamics of the share of research and development expenditures relative to the GDP of each country and the trend models for the leaders of Germany, Slovakia, Spain and the outsider of Romania and Ukraine until 2020

Note. Suggested by the authors

Having analyzed the latest research [45-49], which substantiates the theoretical and methodological and practical principles of strategic development of institutions of higher education in the conditions of increasing socialization of the national economy, we propose to include "Development of the social orientation of the institution" in the strategic directions.

We recommend dividing this strategic direction into at least two strategic goals:

1. Formation of a favorable environment for the development of the external vector of the social orientation of the institution.
2. Formation of a favorable environment for the development of the internal vector of the social orientation of the institution.

Accordingly, we recommend that each strategic objective be divided into several strategic objectives. Thus, the strategic objective "Formation of a favorable environment for the development of the external vector of the social orientation of the institution" can be divided into 5 strategic tasks:

1. Promoting cooperation with the public, public organizations, public administration and local self-government bodies.
2. Extension of the institution's presence in the media, social networks.
3. Strengthening the internationalization of the institution's ties with the world.
4. Cooperation with representatives of international associations of the relevant sector of the economy.
5. Promotion and encouragement of various forms of attraction of funds not prohibited by law.

Accordingly, the strategic objective "Formation of a favorable environment for the development of the internal vector of the social orientation of the institution" can be divided into the following 5 strategic tasks:

1. Creation of favorable conditions for activation of participation of young workers in the management of the institution and in public life, the formation of broad support for informal groups that disseminate high moral, ethical, social and social values.
2. Contribute to the formation of patriotic values, preservation, enhancement, propagation of national cultural traditions through the development of a system of cultural and educational centers (units of the institution) and ensuring the participation of employees of the institution in amateur performances.
3. Promotion of a healthy lifestyle of employees of the institution.
4. Formation of readiness and competence of employees to implement an inclusive environment in an institution.
5. Obtaining grants aimed at developing projects for the development of an inclusive environment in an institution.

The most difficult to understand and implement are the last two paragraphs of the strategic objectives of the strategic goal "Formation of a favorable environment for the development of the internal vector of the social orientation of the institution." Modern institutions are not ready not only for their realization, but also for understanding. Therefore, let us list the strategic tasks for this strategic direction, their performance indicators and the list of responsible executives on the example of a higher education institution.

Table 2 shows the structure of strategic measures for the strategic task "Creation of an inclusive space" for a higher education institution that belongs to the strategic direction "Expanding the social orientation of higher education institution".

Table 2. The structure of the strategic task on the socialization of higher education institutions and indicators of its effectiveness

Strategic Goal	Strategic task	Strategic events	Performance indicator	Responsible Artists (possible options)
Formation of a favorable environment for the development of the internal vector of social orientation of the institution of higher education	1. Creating an inclusive space	1.1. Formation of readiness of scientific and pedagogical workers (NPP) for introduction of inclusive education:	Carrying out N-th survey by 2019	Vice-rector for relevant work, Department of socio-humanitarian direction, service availability to training, etc.
		- To disseminate information about the domestic and foreign experience of the organization of inclusive education	carrying out N-oh (7, 14, 21) seminars, conferences, symposiums	
Formation of a favorable environment for the development of the internal vector of social orientation of the institution of higher education	1. Creating an inclusive space	1.2. Formation of the educational environment in conditions of inclusive education:	creation of a volunteer service	Vice-rector for relevant work, Department of Social Humanitarian Aid, Service Accessibility to Study, Student Clinic, Faculty of Physical Education, etc.
		- to improve the system of management of inclusive space;	Implementation of the post of authorized person for students with special needs	
		- to bring the Accessibility Service to the "No Limits" / "No Limits" from the department to the university level;	creation N (15 oh) educational inclusive programs through seminars, interdisciplinary conferences, meetings, etc.	
		- development of educational inclusive programs;	- development of	

Strategic Goal	Strategic task	Strategic events	Performance indicator	Responsible Artists (possible options)
			rehabilitation programs and organization of recreational and recreational activities in the system of physical education of students with special needs;	
		- to increase the inclusive competence of the NPP through the establishment of programs for the development of qualifications, seminars, trainings, interdisciplinary conferences, open lessons;	Creation N (5-oh) training programs, seminars, trainings, interdisciplinary consiliums, open lessons	Vice-rector for relevant work, Department of Social Humanitarian Aid, Service Accessibility to Study, Student Clinic, Faculty of Physical Education, etc.
		- improve the VNS and university website for students with special educational needs;	Magnifier, sound support	
		- to familiarize students with special educational needs in matters of vocational guidance and preparation for admission to NU "Lviv Polytechnic"	carrying out N (4-oh) meetings with entrants	
		- involve public and state organizations in cooperation in the field of educational environment formation under the conditions of inclusive education;	invitation of public and state organizations to cooperate	

Strategic Goal	Strategic task	Strategic events	Performance indicator	Responsible Artists (possible options)
		1.3. Obtain grants aimed at developing projects for inclusive education in two areas: - to participate in grant programs for the development of student start-ups;	increase in the number of participants in grant programs for the development of student start-ups	Vice-rector for relevant work, Department of socio-humanitarian direction, service availability to study,
		- increase in the number of applications for grants for students with special educational needs	increase in the number of applications for grants for students with special educational needs	

Note. Suggested by the authors

From Table 2 it follows that the involvement of scientific and scientific-pedagogical workers (NNPP) in the introduction of inclusive education involves the introduction of an appropriate mechanism for their preparation and the establishment of the Accessibility Service for learning opportunities "Without Restrictions". Implementation of this mechanism involves the implementation of a set of appropriate measures. First of all, it is necessary to investigate the attitude and readiness of NNPP to implement inclusive education on the basis of conducting social surveys. As a result of the social survey, you can obtain information on the awareness of the NPP on the peculiarities of the introduction of inclusive education, and this will allow them to assess their personal, professional, informational, and motivational readiness.

So, in order to introduce inclusive educational policy, the Lvivska Polytechnic National University has been given an important role in informing about the domestic and foreign experience of organizing inclusive education through seminars, conferences, symposia [50]. This, in turn, enabled the study and application of the latest world strategies, technologies and experience to improve the existing, development and implementation of new educational programs to support students with special educational needs.

In order to work in an inclusive education, we recommend, above all, to increase the inclusive competence of NNPP. To do this, create upgrading programs, conduct seminars, trainings, interdisciplinary conferences, open lessons that will enable them to get acquainted with new pedagogical technologies, establish contact with students with special educational needs, etc.

In order to familiarize students with special educational needs in matters of vocational guidance and preparation for admission to higher education institutions, we recommend the creation of a volunteer service, meetings with entrants. One of the priority issues for working with people with special educational needs is to improve the inclusive space management system. This involves the introduction of the post of the Commissioner for the Rights of Students with Special Needs, the creation of the Accessibility Service to the Learning Opportunities "Without Restrictions," or simply bringing to the upper level the subordination of the existing service, for example, from the department to the university level. It is important to involve public and state organizations in co-operation with a view to supporting and developing inclusive educational policies. Equally important is ensuring the development of projects for inclusive education on the basis of grants. It will motivate student youth with special educational needs to conduct research, organize startups with the participation of young people with special educational needs and to create opportunities for young people with special educational needs, etc.

Modern civil society not only needs to define the essence and place of inclusiveness in the management of enterprises and institutions, but requires the development of a system for assessing the level of inclusiveness of institutions. To this end, a system of audit of the level of inclusiveness of institutions should be developed, which has not been given due attention in researches of scientists and practitioners. Therefore, in order to justify the expediency of developing a level of inclusiveness and its audit system at enterprises and institutions, we will carry out:

- 1) to study the meaning and role of inclusiveness in managing enterprises and institutions;
- 2) to understand the peculiarities of the inclusiveness assessment in Ukraine and worldwide;
- 3) to analyze the standards, methods, and techniques of the inclusiveness assessment;
- 4) to explain the necessity to introduce an appropriate system of indicators for the internal and external environment inclusiveness evaluation within enterprises and institutions;
- 5) to design the inclusiveness level and the audit system of it within enterprises and institutions.

Every year more and more enterprises and institutions try to conform to the requirements of accessibility and openness for all the social groups. According to the State Department of Statistics, in 2016, 6.5% of the Ukrainian population comprise people with disabilities [51-55], although the unofficial sources maintain that in 2017, this level reached the point between 12 and 16%; in other words, one Ukrainian in eleven or even in eight has a disability. However, only 0.25% of the social institutions are accessible according to the international and state building codes [51], which means that our fellow citizens have no access to goods and services that we use in our personal and professional lives, for example, banks, schools, hospitals, churches, restaurants, cafeterias, local social services, courts,

drugstores, and a lot of other establishments and institutions that are vital for a decent life of a citizen of a European country.

After an unpleasant though not the first incident in a restaurant in Lviv, when Roman Kisliak was made to leave because he had cerebral palsy [53].], there was a Ukrainian project launched, which is called “Inclusive friendly”. In this case, the central issue is not the hostility of one establishment but the total unawareness of the Ukrainian population, a lack of understanding of the concept of inclusiveness, which is crucial for the creation of a new open society. Therefore, the unique project “Inclusive friendly” was created for the purpose of solving this problem, and it comprises providing a training series all around Ukraine for all volunteers. As the result, people acquire the skills of interaction with the people with disabilities, of service, escort, and a specific etiquette.

Within the framework of the project “Inclusive friendly”, there was over 100 workshops and lectures given in different regions of Ukraine. Having cooperated with a number of local and state enterprises and institutions, the project team discovered a growing interest in the inclusiveness level determination. Therefore, in order to introduce the inclusiveness audit through the development of the assessment technique for the inclusiveness level in Ukraine and abroad, there were key objectives declared:

1. To study the issue of a lack of inclusiveness in the Ukrainian society and in the public establishments in particular.
2. To study the best national and foreign experiences in assessing the levels of accessibility and inclusiveness within enterprises, state institutions, and public utilities.
3. To define the best technique for the inclusiveness level analysis, which will correspond the real state of affairs in Ukraine, for the purpose of giving a high-quality evaluation of the situation and providing practical recommendations.
4. To present the results and to conduct the analysis of enterprises and institutions.

The system of the inclusiveness level assessment within Ukrainian enterprises and institutions is the key concept for creating a unique mechanism for assessing the inclusiveness level in enterprises, for providing more accurate recommendations for creating of a better, more comfortable, and more inclusive environment in Ukrainian enterprises and in the country overall. The suggested assessment system includes a range of 0 to 100 points rounded to hundreds, where 100.00 is the highest mark possible. The inclusiveness level is evaluated according to six criteria: Inclusive Hospitality of Personnel, Inclusiveness of Personnel, Internal Accessibility, External Accessibility, Corporate Inclusive Culture, and Fines. For the assessment of the inclusiveness level, we suggest conducting audit according to the first five categories, which are marked, and the sixth category, which does not give additional points. The marked categories consist of subcategories so the total mark for the category is calculated as the sum of points for every subcategory. The inclusiveness level constituents are presented in details in Table 3, where according to a certain formula, all the points are calculated in a separate column.

Table 3. Components of the level of inclusiveness

Category	Maximum points	Formula of evaluation	Score by category
Inclusive Hospitality of Personnel	20	$X*1.33$	26.67
Inclusiveness of Personnel	1	$X*20$	20
Internal Accessibility	10	$X*1.67$	16.67
External Accessibility	10	$X*1.67$	16.67
Corporate Inclusive Culture	10	$X*2$	20
Fines	0	0	0/- 38
Total			100

Note. Suggested by the authors

For every category, the calculation of points is presented in details. For example, for the Inclusive Hospitality of Personnel, the highest level of which reaches $20*1.33=26.67$ points, the calculation is presented in Table 4.

Table 4. Calculation of the Inclusive Hospitality of Personnel according to the Test

Number of the test	The correct answer
1	B
2	A
3	C
4	C
5	C
6	A
7	B
8	C
9	C
10	B
11	A
12	B
13	D
14	C
15	C
16	B
17	C
18	B
19	
20	

Note. Offered by the authors

After calculating the inclusiveness of the staff, its value can most probably reach $1 * 20 = 20$ points. Formulas for calculating external accessibility, which can reach the highest of $10 * 1.67 = 16.67$ points, are given in Table 5.

Table 5 Calculation of the external availability of an institution or company according to the data of the State Building Standards

Category	Criterion	Assessment		Maximum points
Adjoining territory – inclinations	On the adjoining territory, there have to be passes along the pavement without borders and with slight inclinations, which do not exceed 1:12, in all the places where a pavement crosses with a driveway to a yard, parking lot, garage, petrol station etc.	If inclination is 1:X, where $X \leq 12$	Point = 1.5	1.5
		If inclination is 1:X, where $X \geq 12$	Point = $X/12 * 1.5$	
Adjoining territory – pavement width	The width of pavement depends on the pedestrian traffic flow, but according to the current building codes, it should not be less than 1.5 meters.	If pavement width is X, where $X \geq 1.5$ meters	Point = 1.5	1.5
		If pavement width is X, where $X \leq 1.5$ meters	Point = $X/1.5 * 1.5$	
Adjoining territory – height of extraneous elements	To ensure safe and unobstructed passing for the people with visual impairment, there have to be no bushes or greenery on the sidewalk, there should be no branches, signs, or other objects lower than 2.1 meters.	If height is X, where $X \geq 2.1$ meters	Point = 1.3	1.3
		If height is X, where $X < 2.1$ meters	Point = $X/2.1 * 1.3$	

Adjoining territory	There have to be no steps or holes on the sidewalk, and cracks between pavement plates or other elements should not exceed 1.3*1.3 centimeters.	If there are no holes or cracks larger than 1.3*1.3 centimeters	Point = 1	1.2
		If there are holes or cracks larger than 1.3*1.3 centimeters	Point = 0	
Ramps	To ensure safe and unobstructed passing for the people in wheelchairs or with baby strollers, trolley trucks, or other trolleys, ramps should be installed in all the places where a pavement crosses with a car road of any type (a driveway to a parking lot, bus stop etc.).	If ramps are installed	Point = 2	2
		If ramps are absent	Point = 0	
Parking space	Parking lots near the service institutions should include no less than 10% (but at least 1 parking space) for the cars driven by people with disabilities.	There are $\geq 10\%$	Point = 1	1
		There are $\leq X$	Point = $X/10$	
		Absent	Point = 0	
Parking space	The parking space for people with disabilities should be located in the closest proximity to the entrance into public places but not farther than 50 meters. These spaces should be wide enough to ensure the pass for a wheelchair. The way from the parking space to the entrance should have no barriers. That is why ramps between a parking lot and a sidewalk are required.	Closer than 50m	Point = 0.5	0.5
		Farther than 50m, where X is the distance	Point = $50/X*0.5$	

Parking space	The minimum width of a parking space has to be 3.5 meters; for the wheelchair to pass between two cars at a parking lot, the interval has to be 1.00 to 1.50 meters.	If width is X, where $X \geq 3.5$ meters	Point = 0.5	0.5
		If width is X, where $X < 3.5$ meters	Point = $X/3.5 * 0.5$	
Outdoor signs	The entrance to an establishment/organization should have visual signs and tactile indicators for people with visual impairments and concentration problems.	Present	Point = 0.5	0.5
		Absent	Point = 0	
Total	10			

Note. Suggested by the authors

The calculation of the Internal Accessibility, which can reach the maximum level of $10 * 1.67 = 16.67$ points, is presented in Table 6 in details.

Table 6 Calculation of the Internal Accessibility

Category	Criterion	Assessment		Maximum points
Threshold	Thresholds should be no higher than 2.5 cm.	If $X \leq 2.5$	Point = 0.3	0.3
		If $X > 2.5$	Point = 0	
Width of doors	All the doors in the building should be at least 85-centimeter wide.	If $X \leq 85$ cm	Point = 1.3	1.3
		If $X \geq 85$ cm	Point = 1	
Difference of levels	In the buildings and where the floor levels differ, in particular, from the main entrance stairs to the elevator lobby, ramps are to be installed. The height of each ramp should not exceed 0.8 meters, the inclination of it should not exceed	Yes	Point = 0.2	0.2
		No	Point = 0	

	1:12. If the ramp height is less than 0.2 meters, the inclination can be 1:10.		
Difference of levels	The maximum height of each ramp should not exceed 80 centimeters if the inclination is not steeper than 6% (1:12).	Yes Point = 0.2 No Point = 0	0.2
Difference of levels	In the places where the floor levels are more than 0.04-meter different, between the horizontal surfaces of passways and floor, ramps and stairs should be constructed.	Yes Point = 1 No Point = 0	1
Difference of levels	At the beginning and at the end of every ramp, there have to be a horizontal ground installed, which is as wide as the ramp itself and at least 1.5-meter long. If the ramp changes its direction, the horizontal ground has to be wide enough to ensure the ability for a wheelchair to turn. The size of this ground has to be at least 1.5*1.5 meters.	Yes Point = 0.2 No Point = 0	0,2
Difference of levels	The bumpers of at least 0.05 meters of height and the fence of at least 0.9 meters of height have to be installed at the edges of the ramp and of the ground, which are not tangent to the wall.	Yes Point = 0.2 No Point = 0	0.2
Difference of levels	Handrails have to be installed at both sides of the ramp in parallel to its surface at the height of 0.9 and 0.7 meters (for the preschool age children those should be 0.5-meters high). They have to have an elongation of at least 30 centimeters.	Yes Point = 0.2 No Point = 0	0.2
Difference of levels	Handrails have to be with smoothly rounded ends, which are securely fixed to the floor, walls, or racks. The ramp has to be at least 1.20-meter wide and no narrower than 1 meter.	Yes Point = 0,1 No Point = 0	0.1

Accessible toilet	All the establishments of public, administrative, or industrial purpose at the estimated number of visitors of 50 people or at the estimated duration of stay of 1 hour per person should have public toilets. Besides, there have to be at least one toilet cubicle accessible to all the social groups and furnished with all the auxiliary devices in accordance with the state building codes. (Chart 1)	Yes Point = 1.5			
		No Point = 0			1.5
Accessible toilet	Mirror has to be located at the level accessible to the people in wheelchairs.	Yes Point = 0.4			0.4
		No Point = 0			
*Gestural language (during the oral interaction with the clients)	At least one staff member has to know the gestural language at the basic level (they have to know how to say “Good afternoon”, “May I help you?”. “Excuse me, write it down please”, “Thank you”, “Goodbye” with the help of gestures). *Is evaluated by an assessment team member.	Present Point = 1.5			1.5
		Absent Point = 0			
Indoor tactile guide	In the building, there has to be an indoor tactile guide from the main entrance to the service desk and to the restroom.	Present Point = 0.7			0,7
		Absent Point = 0			
Information materials written in Braille	There has to be at least one copy of information materials written in Braille.	Present Point = 1.5			1.5
		Absent Point = 0			
Information desk	Information desk should be at the level accessible to the people in wheelchairs.	Yes Point = 0.7			0.7
		No Point = 0			
		TOTAL			10

The calculation of the Social Responsibility, which can reach the maximum level of 10 points, is presented in Tabl. 7 in details.

Table 7 Calculation of the Corporate Inclusive Culture

Category	Criterion	Assessment		Maximum points
Code of conduct	The organization has an internal code of conduct regarding the inclusiveness of personnel.	Present	Point = 1	1
		Absent	Point = 0	
Personnel training	During the hiring process, new employees receive an initial training approved by an expert specialized organization*. The document has to be presented to the assessment representative.	Present	Point = 2	2
		Absent	Point = 0	
Personnel training	Personnel receives internal or external training in communication and interaction with people with disabilities. *Confirmation should be presented.	Yes	Point = 1	1
		No	Point = 0	
Contractors	The company/institution buys services of a contracting organization, the owners of which are people with disabilities.	Yes	Point = 0.5	0.5
		No	Point = 0	
Personnel volunteering	Employees participate in volunteering at least once during the current period.	Yes	Point = 1.5	1.5
		No	Point = 0	
Information on the organizational support of the social campaigns and projects	The company gives the information on the organizational support of the social campaigns and projects during the current period. * Inclusiveness development projects **Should be confirmed *** Non-profit projects/social businesses	Yes	Point = 0.5	2
		Yes*	Point = 1.5	
		No	Point = 0	
Financial support of the social campaigns and projects	The company gives the information on the financial support of the social campaigns and projects during the current period. * Inclusiveness development projects **Should be confirmed *** Non-profit projects/social businesses	Yes	Point = 0.75	2
		Yes*	Point = 2	
		No	Point = 0	
TOTAL				10

Note. Suggested by the authors

The calculation of the Fines assessment, which does not add but subtracts points, is presented in tabl. 8 in details.

Table 8. Calculation of the Fines

Category	Condition	Formula		Point
Holders for crutches	There have to be holders for crutches <i>if there is a waiting zone.</i>	Yes	Point = 0	- 1
		Violated	Point = - 1	
Accessible toilet	Closed/ Not working/ Not used for purpose intended	Yes	Point = 0	- 3
		Violated	Point = - 3	
Yellow tape	If there is a glass door, it has to be marked with a yellow tape at the level of 1.5 meters.	Yes	Point = 0	- 2
		Violated	Point = - 2	
Parking space	If parking spaces are present but do not have any visual marking.	Yes	Point = 0	- 2
		Violated	Point = - 2	
Employees with disabilities	Employees with disabilities are officially registered but do not actually work.	Yes	Point = 0	- 10
		Violated	Point = - 10	
Information about the enterprise	The information about the enterprise provided to the assessment team is deliberately false.	Yes	Point = 0	- 10
		Violated	Point = - 10	
Test on the inclusive hospitality of personnel	During the test on the inclusive hospitality of personnel, additional sources of information were used.	Yes	Point = 0	- 10
		Violated	Point = - 10	
TOTAL				- 38

Note. Suggested by the authors

The enterprises or institutions that participate in the inclusiveness level assessment during the year, agree on the condition of parity, which means that the audit is conducted by the “Inclusive Friendly” team members during the period of time that both parties agreed on.

Different analysis phases may be different in terms of duration. The average duration of each phase is offered below in tabl. 9.

Table 9. Average Duration of the Inclusiveness Level Audit

Analysis phase	Duration
1.1. Personnel test – carrying out	20 people – 20 minutes
1.2. Personnel test – data analysis	20 people – 2 hours
2.1. Assessment of the inclusiveness of personnel	8 hours
2.2. Data analysis	3 hours
3.1. External accessibility	60 square meters – 1 hour
3.2. Data analysis	60 square meters – 4 hours
4.1. Internal accessibility	60 square meters – 1 hour
4.2. Data analysis	60 square meters – 5 hours
5.1. Social responsibility	20 employees – 8 hours
5.2. Data analysis	20 employees - 6 hours
6. Summary of all data, compilation of the report and recommendations	16 hours
7. Presentation of the report on the studied object and dissemination of information on the audit findings	1 hour
8. Monitoring the change implementation and consultations	50 hours

Note. Suggested by the authors

Enterprises or institutions order the inclusiveness level assessment once a year being able to order monitoring of the change implementation. Points vary from 0.00 to 5.00, where 5.00 is the highest mark. Institutions and companies that reach $\geq 60\%$ level (3.00 points) are considered to pass the audit successfully, and the information on them can be published and disseminated. Institutions and companies the inclusiveness level of which exceeds 80% (4.00 points) are considered to be inclusive friendly and can be recommended for all the social groups to visit. Besides, the published report does not include information on which category obtained the fewest points.

All the information on an enterprise or institution obtained throughout the inclusiveness level assessment is confidential and cannot be disseminated. It is stated in the agreement, which is signed by the enterprise or institution and the “Inclusive Friendly” team. To conduct the inclusiveness level audit and assessment, a representative of the “Inclusive Friendly” is required:

1. To have a relevant toolkit:
 - A filled out inventory about the enterprise/institution (Fig.2)
 - Notebook and writing tools
 - Voice recorder
 - Tape measure
 - Calipers
 - Leveler
 - Camera
 - Dynamometers

- Lumometers
- Sound meters
- Terrain layout
- Architectural plan of the enterprise/institution
- Assessment inventory (Table 3) with the Tables 4-9 for marking the points.

2. To have two signed paper copies of the agreement with the enterprise/institution. Do you accept the requirements listed above?

- Yes
- No

<p>Information about the enterprise/ institution:</p> <p>1. Contact person:</p> <p>Name _____</p> <p>Last name _____</p> <p>Position _____</p> <p>Address _____</p> <p>Phone number _____</p> <p>E-mail _____</p> <p>Additional comment _____</p>	<p>Information about the enterprise/ institution</p> <p>2. Alternative contact person:</p> <p>Name _____</p> <p>Last name _____</p> <p>Position _____</p> <p>Address _____</p> <p>Phone number _____</p> <p>E-mail _____</p> <p>Additional comment _____</p>
<p>3. Enterprise/institution:</p> <p>Official name _____</p> <p>Organizational structure type (private enterprise or union) _____</p> <hr/> <p>Address and registration date _____</p> <p>Head of organization _____</p> <p>The United State Register of Legal Entities, Individual Entrepreneurs and Public Organizations of Ukraine number _____</p> <p>Web-site _____</p> <p>Phone number _____</p> <p>Headquarters _____</p> <p>Analyzed department _____</p> <p>Number of officially registered employees _____</p> <p>Are there any not registered employees that work according to the civil law contracts _____</p> <p>If yes, how many? _____</p> <p>How many employees are people with disabilities? _____</p> <p>If more than 0, how many of them actually work? _____</p> <p>The business sphere of the company: _____</p>	

Fig 2. The inclusion level assessment questionnaire.

Note. Suggested by the authors

Thus, the level of inclusiveness plays an important role in the process of developing and implementing socialization of management in an enterprise. This issue also requires the selection of objects, subjects and methods of audit of the level of inclusiveness, as well as the formation of a system of organization of internal communications, aimed at achieving the goals and objectives of inclusive management of enterprises.

Thus, we studied the problem of the socialization of the national economy through the development of the inclusiveness of education and business in Ukraine and the introduction of an inclusive audit of institutions, its essence and place in the system of management of enterprises and institutions were determined, as well as features of the assessment of the level of inclusiveness in Ukraine and in the world. The well-known norms, methods and techniques for estimating the level of inclusiveness are analyzed. The necessity to form a system of indicators for estimating the level of inclusiveness of the internal and external environment at enterprises and institutions is substantiated. The sequence of estimation of inclusiveness level and its system of audit at enterprises and institutions is offered.

3. Development of social entrepreneurship as the basis for the socialization of the national economy.

The transition of Ukraine to the new socio-economic relations is accompanied by fundamental changes in the social orientations of economic development. Comprehensive development and satisfaction of human needs, which are the purpose of economic progress, require the general socialization of the economic system, which is realized through the creation of conditions for the growth of living standards of the population, the development of labor potential, the prevention of excessive income differentiation, the implementation of pension reform, the provision of targeted social assistance to low-income people the levels of society, the comprehensive development of education, culture, and raising the level of health care.

The need to consider social factors in the economic development of our country attaches great importance to the study of the processes of socialization of the modern market economy. Modern economic realities convincingly prove that the construction of a socio-market model of the economy requires a theoretical rethinking and practical study of the place and role of social factors in the system of economic development. It finds its direct realization in the purposeful influence of social relations on the formation of the corresponding proportions of the development of productive forces, the distribution of factors of production and its results, which would ensure the social protection of the population, to fully satisfy its needs in the social economic benefits.

At the same time, the realities of the socio-economic life of developed countries suggest that at the turn of the 21st century a turning point, a qualitative leap in social relations, was associated with the realization of a new paradigm of social progress - the development of man, personality with all the wealth of his abilities and needs.

Against the backdrop of such global changes, the Ukrainian economy is experiencing times of a protracted crisis. Thus, development has such negative phenomena as economic inequality, poverty, general deterioration in the health of the population and its growing social problems, unemployment. Hence, administrative and economic methods reflect their inadequate ability to meet the needs of all segments of the population, to provide moral peace and stability. The domestic economy in particular, and society in general, require the involvement of social management methods, the involvement of the "human person" in solving the growing problems.

One of the mechanisms for such involvement of social methods in solving economic problems is the realization of social entrepreneurship - as a socio-economic phenomenon, which is based not on satisfaction of the economic needs of society, but on the achievement of a social mission and goals.

The history of the emergence and development of such a socio-economic phenomenon as social entrepreneurship is rather short-lived and dates back to the beginning of 60 years of the twentieth century [1]. The first signs of social entrepreneurship are tracked by the founding of the first nursing school in the UK, Florence Natingale, the introduction of a cooperative movement by Robert Owen, and the realization of the Indian land-for-gift movement, Vinob Bhave. In the 19th and 20th centuries, some of the most successful social entrepreneurs promoted the spread of innovations whose value was appreciated so high that they were implemented on a national scale with the support of the state or business.

There is a point of view that "as a term," social entrepreneurship "was first used in the United States in the 1970s by non-profit organizations. Several of these organizations have started their business to create jobs for socially disadvantaged categories of people. The main idea was that social entrepreneurship can fulfill two functions: to have a positive social impact and be financially independent and profitable "[2].

According to M. Naumova, in the scientific terminology, "social entrepreneurship" was introduced in 1972, thanks to B. Drayton, the founder of "Ashoka" (Ashoka), the largest international organization that brings together leaders of social entrepreneurship from around the world, whose activities are aimed at on the systemic solution of the most acute social problems [3].

Dobrova N.V. believes that the synonym of social enterprise - a social business, was first used by the Nobel Prize winner Mohammed Yunus. "Among the seven principles of social business described by Yunus, poverty eradication, returning investment without dividends, environmental awareness and improving working conditions can be singled out. According to Yunus, social business should have been the leading model of capitalism of the future with a human face " [2].

New, more explicit definition of "social business" was given at the authoritative conference Social Media Week, which took place in October 2013 in London. On it, the social business was recognized as one of the five main trends of 2014 [4].

The most common definition of social entrepreneurship is Gregory Dizou, who has identified five factors that determine it [5]:

- 1) taking on a mission of creating and maintaining social values (good);
- 2) the identification and use of new opportunities for the implementation of the chosen mission;
- 3) the implementation of a continuous process of innovation, adaptation and training;
- 4) decisiveness of action, which is not limited to resources;
- 5) high responsibility of the entrepreneur for the results of his activities - both to direct clients and to society.

For a long time, social entrepreneurship was covered in the context of venture business and the activities of non-profit organizations, rapidly spreading to the sphere of solving social needs and problems - the area where social value is created.

Relative novelty of the socio-economic phenomenon of "social entrepreneurship" and its scientific knowledge predetermines insufficient study and ambiguous interpretation of the concept. This leads to the expediency of a more detailed consideration of the essence, role and importance of social entrepreneurship for the development of society as a whole, and Ukrainian, in particular.

Social entrepreneurship is a business whose goal is to solve social problems. The profits of social entrepreneurship are directed primarily at business development, public affairs or the resolution of acute social problems.

Social entrepreneurship is a system of management, the components of which are social enterprises. Social enterprises are socially oriented entrepreneurs, whose activities are aimed at achieving the welfare of territorial communities (social, environmental and ethical goals) through the use of systemic interconnection of the development of social entrepreneurship and the development of local economies [2].

B. Drayton recognizes social entrepreneurship as an innovative approach by which individuals can address the serious social problems that their community faces. The activity of a social entrepreneur is to identify a situation where a part of society is limited in its development and elimination of the relevant restrictions. B. Drayton emphasizes that social entrepreneurship is undeniably an important tool for economic and social development not only for underdeveloped, but also for developing and developed countries [4].

O. Sotula defines social entrepreneurship as "based on self-sustaining economic activity for the production of a socially significant product or service using innovative solutions that turn the service and / or mechanisms of its implementation into the benefit of society [1].

The ultimate goal of this activity is not profit making, but the production of a product or service intended to solve a public problem. Social entrepreneurship has the following components: 1) a social problem that persists for a long time in a society due to the limited access of a target group to financial and political resources for solving it; 2) development and implementation of a mechanism for innovative solution of a problem that violates a stable but unfair balance; 3) the creation of a new, sustainable balance that frees resources for the target group and provides a better future not only for these people, but for society as a whole. Social entrepreneurship is an activity that has three landmarks: social, market and innovation [7].

As G. Dis argues in his research, the main goal of social entrepreneurship is to seek and implement opportunities for identifying and addressing social needs and their changes. That is, a social mission is crucial for social entrepreneurship [8]. According to Z. Galushka [10], the very existence of a clear and understandable mission of social direction, which involves solving certain social problems, is one of the main characteristics of social entrepreneurship. Therefore, instead of forming, gaining wealth, the main criterion for social entrepreneurship is the impact on the world through the realization of a social mission. Though, wealth can serve as a means of implementing such a mission.

Also, the characteristic features of social entrepreneurship scholars include: the use of innovative approach to solving social problems; use of business management methods (organization, planning, control), application of entrepreneurial trust in order to profit; perceiving profit as a means of achieving positive social transformations; a collective ownership form that covers participants in a social enterprise, its employees, a target group, volunteers, and others.

O. V. Sotula refers to the main features of social entrepreneurship [1]:

- social impact - target orientation on solving / mitigating existing social problems, sustainable positive social outcomes;

- Innovation - the application of new, unique approaches that can increase social impact;

- self-sustainability and financial stability - the ability of a social enterprise to solve social problems as long as necessary and at the expense of income derived from their own activities;

- scalability and duplication - increasing the scale of the social enterprise (national and international) and disseminating experience (model) to increase social impact;

- entrepreneurial approach - the ability of a social entrepreneur to see market failures, find opportunities, accumulate resources, develop new solutions that have a long-term positive impact on society as a whole.

Thus, the social mission (or influence or direction) is the main characteristic of social entrepreneurship, and entrepreneurial features - innovation, self-sustainability, scale, etc. - are complementary characteristics of the phenomenon under study.

K. Alter [10] considers it fundamental that in the practice of various forms of social entrepreneurship, the social and economic value is difficult to separate from each other. In confirmation, the author points out the concept of "mixed value" by J. Emerson, who gained popularity in connection with the active participation of business in the implementation of the principles of social responsibility. The concept of mixed value includes 3 components - economic, social and environmental values. It is traditionally believed that non-profit organizations are responsible for creating social and environmental values, while commercial ones are for economic reasons. In fact, both types of organizations form all three components of value [3].

According to general studies by European scientists J. Mayr and I. Marty, social entrepreneurship is a business approach that is identical to entrepreneurship but different in mission and purpose. Thus, social entrepreneurship is seen as a process of creating value through the combination of resources of the organization in a new way for the realization of opportunities that promote the creation of social value, stimulate social change or allow to identify social needs [11].

Scientists A. Peredo and M. McLean [12] emphasize that social entrepreneurship is carried out when an individual and an organization seek to create social value in a new or already well-known way. It is important to emphasize that social entrepreneurship prefers to create social values, rather than economic, created by other forms of entrepreneurship. A. Peredo and M. McLean argue that social entrepreneurship is manifested in those situations where a person (or group of persons) [12, p.25]:

- 1) is aimed at creating social value;
- 2) shows the scale of recognition and use of social value creation opportunities;
- 3) uses innovations from the invention to the adaptation of the novelty, creates and / or distributes social values;
- 4) is ready to take risks above the average level in the creation and dissemination of social value;
- 5) unusually inventive in conditions of insufficient resources, engaged in social entrepreneurship.

According to Galushka O., the key word in the category of social entrepreneurship is "entrepreneurship", and "social" plays only a modifying role. The main properties of every business - the creation of value; "Creative destruction", transforming activity; search for changes and use opportunities. All this equally affects both entrepreneurship and social entrepreneurship, each of which offers a new value, overcoming the balance of equilibrium [9].

The main difference between entrepreneurship and social entrepreneurship lies not in the field of motivation, but in the field of characteristics of the value produced. In the case of ordinary business, this market value, which can be expressed in the category of income and profits. In the case of social entrepreneurship, this value is expressed in the

preponderance received by a significant part of society or society as a whole from the "large-scale transformation" made by the social entrepreneur. At the same time, the target groups assigned the "value" are the least protected and the least prosperous strata of the population who do not have the financial resources or political leverage to achieve "derived from the transformation of value" by themselves [10].

Key points in social entrepreneurship are the achievement of social welfare and the creation of favorable opportunities for this. Social entrepreneurship signals the need to stimulate social change, and the result itself and its long-term effects lead to positive changes in society's life, thus distinguishing this sphere of activity.

According to Gregory Diza, director of the Center for Social Entrepreneurship at the University of Duke (USA), the blurring of cross-sectoral borders is a distinctive feature of social entrepreneurship. In addition to non-profit venture companies, social entrepreneurship often includes profitable social organizations - such as local community development banks, as well as "hybrid" organizations that include lucrative and non-profit entities.

A social entrepreneur does not strive to achieve substantial financial returns for his investors or for himself; he seeks values in the form of large-scale positive transformations. Appointment of value in the sense of a social entrepreneur is to serve a socially vulnerable population, a people in need and who lacks their own financial means or political will to make positive changes on their own. This does not mean that social entrepreneurs always avoid getting profit at the expense of created values. Enterprises can make a profit, but can be organized as non-profit [5].

Summarizing the above study on the essence and content of a social enterprise, it is advisable to define the following key provisions:

- in the social enterprise, the realization of any activity is carried out (activities may be habitual, but new, innovative activities are often implemented) in order to achieve the social goal, the fulfillment of a social mission;
- Social entrepreneurship is nevertheless an entrepreneurial one (which is manifested in the peculiarities of organizing and doing business, the pursuit of profit), but it has a special nature of the organization of work, the formation and use of profits, a specific approach to the formation of capital.

Social entrepreneurship is dynamically developing in European countries, solving problems of unemployment, social protection, social inclusion, etc. The main mission of social entrepreneurship is to bring benefits to society.

Today, social entrepreneurship in many countries of the world is no longer an exception. It is an active socio-economic activity with its ideology, mission, and definitions.

The concept of social entrepreneurship can be understood better by having familiarized with the three main models of their implementation [13].

The first approach manifests itself in the countries of North and South America, where social entrepreneurship is called the entrepreneurial activity of non-profit non-governmental organizations, whose profit is used to implement social problems, to provide services to the target group for which the organization was founded, and to improve the quality of life of this target group.

The second approach to the definition of social entrepreneurship exists in European countries, where social entrepreneurship is defined more as an entrepreneurial or a social mission business, where the social effect of entrepreneurship is first and only then its financial efficiency.

The third definition of social entrepreneurship stems from the specifics of the activities of international private and public funds. They define social entrepreneurship as an innovative entrepreneurial activity in order to improve the community and restore social justice. The most important thing in this concept is the role of a social entrepreneur who is a leader, innovator and driving force of social transformation in the community.

In Ukraine, the so-called British model is mostly professed and popularized. According to this model, social entrepreneurship has four clear criteria [14]:

- business;
- the social purpose is what this business is working for;
- distribution of profits, where it is clearly determined how much interest will go on social purpose or, for example, reinvestment of this business;
- democratic governance.

Social entrepreneurship has positive effects from activity, it is:

- 1) to promote the employment of people with limited physical and mental capabilities and the unemployed;
- 2) offering new ways to reform public social services;
- 3) support for the involvement of citizens in social initiatives on a voluntary basis, community of communities around social problems;
- 4) expansion of types of social services that are left out of the attention of ordinary business due to low profitability, unpopularity, lack of proper training;
- 5) effective use of available resources of the region in solving social problems;
- 6) reduction of the burden on local budgets in solving social problems (it is actual in conditions of chronic deficit of budget funds);
- 7) contribute to the formation of a favorable competitive environment.

Consequently, social entrepreneurship is increasingly showing itself as a stable tendency for further socialization of business in the new environment, when objective opportunities for further development of society are not seen without the interest of small and medium-sized business representatives, whose share is constantly growing.

The research [15] summarizes the main opportunities that promote the development of social entrepreneurship in Ukraine:

1) economic situation. The difficult economic situation in the country caused by the impact of economic and political crises, led to the development of unemployment, lower incomes, and increase the number of socially vulnerable residents. Such negative tendencies promote the implementation of innovations in an attempt to solve social problems. Thus, there are innovative types of activities, types of services that are provided to achieve social goals.

2) resource availability. Social enterprises are able to attract non-demanded workers in the traditional business (people with disabilities, internally displaced persons, victims of armed conflicts, members of hostilities, ethnic minorities, the elderly, youth with socialization problems, people with severe chronic diseases, people who left the places of imprisonment, families with many children), use buildings owned by communities, work with waste of productions and life, receive financial resources from non-ypovyh for traditional business sources. The relative cheapness of the resources of social enterprises, due to their lack of demand, is often not a reflection of their poor quality. It allows to ensure high economic efficiency of activity along with achievement of social effect.

3) legislation. The absence of direct legislation in the field of social entrepreneurship is an objective necessity for the further successful development of such a business. However, the absence at the moment allows us to realize many innovative and socially oriented projects with minimal risks and costs, and find ways to reduce / avoid taxation.

4) outsourcing for a big business. This allows social enterprises to obtain contracts that will ensure their viability, get ideas for the implementation of new social projects.

5) consumer loyalty to the products of social enterprises is increasing. As a result, there is a growing opportunity to develop products / services for social enterprises, consumer culture, business development.

6) social entrepreneurship is supported by international foundations and organizations that allow both the creation and development of a joint venture. Social enterprises have the opportunity to receive financial resources from a variety of non-state funds, sponsorship, including From abroad; get support through providing advice, helping to expand sales markets, and more.

The constituent components of social enterprise are social enterprises, owners or co-founders, which are non-governmental non-profit non-governmental organizations, such an enterprise operates under all business laws and generates profit, therefore it is not considered a charitable organization. It covers such areas as education, environmental protection, poverty alleviation, human rights protection, etc. Social enterprises differ by type of activity, direction and form of ownership.

In particular, according to the type of activity, social enterprises are divided into:

- those who provide social services (psychological support for war veterans with post-traumatic syndrome), care for children in large families);

- those who sell or make and sell social goods (tactile plates for blind people, crutches, etc.);
- those who employ unprotected layers and contribute to increasing the income of this group (employment in a bakery for people with disabilities or a hairdresser's where migrants work, or HoReCa establishments employing veterans, etc.);
- those who provide various services to the population in order to maximize profits and their full transfer to the maintenance of a charitable foundation or public organization or to cover the costs of a government institution that deals with vulnerable layers (the sale of automotive tires in Lviv, and 100% of the profits goes to the installation of orphanages in Lviv region);
- combinations of the above-mentioned, for example, enterprise-association of citizens (EAC) "Inclusive-Friendly", where the company provides services to other businesses for the training and development of their staff for inclusive, friendly service, manufactures and sells social goods, trains people with disabilities as trainers, and transfers 100% of profits to the account Rehabilitation Center "Vidchuy (Feel)".

According to the direction of activity, social enterprises are divided into:

- aimed at the development of education;
- aimed at the development of inclusiveness and tolerance;
- aimed at the development of human rights;
- aimed at infrastructure development;
- aimed at developing a health care system;
- aimed at the development of ecology;
- aimed at the development of entrepreneurship and economic freedoms;
- aimed at community and country development.

According to the forms of ownership, domestic social enterprises are divided according to the current legislation into state and private ones.

Variants of organizational and legal forms in Ukraine include the implementation of social entrepreneurship on the basis of [15, c.28-30]:

1) civil society organizations (CSO) (non-profit organizations):

- charitable organizations;
- public organizations;
- other types of CSOs as non-profit organizations (religious organizations, etc.);

2) business entities of private law:

- legal entities (on the general system of taxation, with application of the rate of 0%, on the simplified taxation system);
- enterprises and organizations established by public organizations of people with disabilities;

- individual entrepreneurs (on the general system of taxation, on the simplified taxation system) / Individuals engaged in independent professional activities;
- conclusion of agreements on joint activity of the subjects of different OEF (civil society organizations, business entities, individuals).

In most cases it is social organizations that are the drivers of the development of social entrepreneurship. After all, their activity is primarily a defined area with a defined target audience and existing problems, challenges and opportunities. Therefore, from their micro and macro projects, where a product or service is created, the possibility of opening a social enterprise that will continue to function and develop without the help of grants or other indirect sources of income will be born, but will provide itself on its own.

In addition, the NGO has the right to sell services and goods. However, one of the principles of the activities of public associations is the lack of property interest: the members (participants) of a public association are not entitled to the share of property of a public association and are not responsible for its obligations. Income or property (assets) of a public association is not subject to distribution among its members (participants) and can not be used for the benefit of any individual member (participant) of a public association, its officials (except for the payment of their labor and deductions for social take action) This is important, sometimes limiting for investors, a factor that influences the choice of organizational and legal form of a social enterprise.

False is the notion that social enterprises do not have the purpose of making a profit. In social enterprises, profit, as in any business, is a source for expansion, development. Therefore, without advocating an end in itself, it is a measure of the success of the idea and its implementation, a source of self-financing development. It is the organizational and legal form of a social enterprise that influences the distribution of profits on the results of its activities. The following variants of profit distribution by social enterprises are known [15]:

1. All profits are reinvested in the expansion of activity. Such an approach is inherent in social enterprises created by people with disabilities or socially vulnerable categories of people for self-help and employment, as well as cooperatives whose purpose is to improve the quality of community life. Quite often, such enterprises do not profit at all. In case of receipt, additional workplaces are created or additional social support is realized.

2. Part of the profit reinvested, part is for social purposes. Such a division is typical of social enterprises created by civic organizations and charitable foundations. The part intended for social purposes is transferred to a public organization (charity fund) that spends money on a particular social mission.

3. All profit goes to achieve a social effect. This type is often called the "profit generator", given the direct function of earning money for certain social initiatives. There remains a certain percentage for the maintenance and development of business, while the other is directed at financing, for example, a public organization or a charitable foundation.

The generalization of research on the peculiarities of the functioning and development of social entrepreneurship in Ukraine reflects the following trends [9, p.17]:

1. Social entrepreneurship is a "product" of time, which is characterized by general socialization, focus on solving social problems;
2. Implementation of social projects, as a rule, maintenance of funds of collective teams, not alone;
3. Social entrepreneurship is open to innovative ideas, the adoption of positive experiences and the formulas of success;
4. There is a change in the paradigm of this phenomenon - social innovation is spurred as a project by self-organized professionals;
5. The main social value is the formation of meaningful intercultural relations;
6. Investing in the potential of human development is growing;
7. The production of promo-video projects, consulting on communication strategy and educational session is carried out;
8. There are conflicts of growth - funding for social initiatives is perceived as irreversible losses;
9. The desire for dialogue between the players in society and the formation of meaningful connections is growing. "

In spite of the important role for the development of society in modern conditions, the social enterprise in Ukraine faces obstacles that in one way or another impede the spread and penetration of such phenomenon in all spheres of public relations. In particular, among the main problems hampering the quantitative and qualitative growth of social entrepreneurship, it is advisable to allocate [3, 9, 14]:

- there is no legislative support for the activities of social enterprises;
- low motivation (social entrepreneurship is associated with greater risks than obtaining grants and state subsidies);
- low communication with the social mission (among the leaders of nonprofit organizations, state bodies and the public, the perception of business approaches and entrepreneurial activity as incompatible with a social mission, non-profit status or use of resources for the needs of the main activity is widespread;
- low financial stability (most non-profit organizations can not operate systematically without additional investment);
- limited access to financial resources;
- limited access to qualified specialized services (legal, financial, marketing, etc.).

The most complicated and important problem for the development of social entrepreneurship is the lack of legislation in this area. Social entrepreneurship has no legal definition, a separate organizational and legal form, which would greatly simplify the registration and operation of such enterprises in Ukraine, would provide more opportunities, access to investment resources.

Most non-profit organizations, while taking profit from their activities, are trying to cover their own expenses for the current activity, but this is absolutely not enough for the effective functioning of the organization. That is why there is a need to develop and adopt a regulatory framework that regulates the activities of social entrepreneurs. This should be a law that not only gives the definition of key concepts, but also reveals the mechanism of functioning of social enterprise in general, the system of state support, the involvement of business structures.

Rights and opportunities of social enterprises for state support in the form of tax privileges, in the conduct of investment activities, in land matters, turning and non-repayable financial assistance, loans, assistance in giving priority to the placement of state orders and the implementation of state target programs, employment of vulnerable categories of persons and in other forms, should be legally established.

It is also necessary to adopt a social entrepreneurship support program that is periodically updated, based on new needs and challenges. For such support there should definitely be money. However, in the light of decentralization, with the limited possibilities of the state budget, local authorities should be stimulated to allocate resources to support the social entrepreneurs in their region. In turn, local government will be more easily involved in business structures operating in the region.

The main motivating factor for the development of social entrepreneurship, along with psychological factors (as receiving satisfaction from the implementation of a favorite affair, self-realization, from providing assistance to those in need) should be the argument of the possibility of preventing / overcoming the development of depressed mood in society associated with the existing problems of economic development.

It is proved that investments into social, ecological, cultural and other projects as a result of the functioning of social enterprises are more effective for the implementation of anti-depressive policies than the implementation of relevant social state and regional programs. "Despite the predominantly insignificant profits, low profitability, social entrepreneurship can provide other benefits by raising the level of socio-economic security of the regions, including at the expense of: reducing the amount of social benefits for unemployment, helping vulnerable groups of the population; preservation, development and effective use of multiplication of unique factor advantages of the region (natural, cultural, ecological and other resources) to increase its competitiveness; counteract negative migration trends, especially among young people due to high unemployment in depressed areas; development of creative potential of territories; provision of direct reinvestment of taxes and fees for solving socio-economic problems; creation of additional sources of development of the region, even at a low level of profitability, social enterprises contribute to increasing the competitiveness of related industries (for example, the development of museums stimulates the tourism industry; improves the design of the environment, attracts investment in the construction of private housing, etc.) "[17, p.165].

The low financial stability of social enterprises is associated with many factors - the very nature of such entrepreneurship, where the functioning of the foundation is not based on profit and economic efficiency, lack of financial resources, which impedes the formation of the necessary turnover of resources, insufficient knowledge and experience of social entrepreneurs.

The solution of these problems requires the formation of proper institutional support for the development of social entrepreneurship in Ukraine. Under the institutional environment is usually understood as a set of social, political, legal, economic, psychological and other formal and informal constraints, norms, rules governing the relationships of various economic entities.

Institutes are those formalized norms and non-formalized rules that define and structure the relations between the institutional actors of civil society. The most important institutions of entrepreneurship are the following: property, contract, right, freedom of choice and actions, etc. And the development of social entrepreneurship is in dire need of such a settlement and support.

On the one hand, today there are various organizations in Ukraine that support social entrepreneurship. These are: Ukrainian Fund for Entrepreneurship Support, International Renaissance Foundation, Sokal Regional Development Agency, Blagovist Charitable Foundation, Charity Enterprise "Perlyna Bukovina", Charitable Organization "The Help Center for Children with Disabilities" and others.

Since 2010, the project "Promoting the development of social entrepreneurship in Ukraine" is being implemented in the pilot regions of Ukraine, namely, in the Lviv and Donetsk regions, the efforts of the British Council in Ukraine, the Eastern Europe Foundation, Pricewaterhouse Coopers in Ukraine, Erste Bank and the International Renaissance Foundation with the assistance of Erste Stiftung and the Ukrainian Entrepreneurship Support Fund. Within the framework of the project "Promotion of Social Entrepreneurship", special centers are set up, providing social enterprises with comprehensive support in initiating and developing their activities, conducting trainings and training for social entrepreneurs, and carrying out educational work [17]. In addition, more and more courses are being launched and developed in order to facilitate the initiation and implementation of social activities of a social nature.

However, institutional support should be based on the adopted legislative acts, be systematic and comprehensive in all regions of the country, be widely disseminated and publicly known.

Social entrepreneurship is a promising form of responsibility, based on the individual's motivation to implement ideas in order to overcome social problems, support for the poor and people with special needs. The Ukrainian society faces the task of determining the national specificity of this phenomenon and ways of supporting it from the state side.

Conclusions.

The integration processes currently taking place in the higher education system form new demands for higher education institutions, requiring them to continually improve and find new ways to increase their own competitiveness.

One of the priority strategic directions for the development of educational activities is the organization and formation of an inclusive education system, which requires the improvement of the quality of educational services provided in the context of the implementation of educational inclusive programs for students with special educational needs and disabilities.

The introduction of inclusive education involves ensuring the implementation of its conceptual framework for ensuring equal access to quality educational services for people with special educational needs. Formation of a qualitative inclusive environment in the education system is possible only with the established cooperation and interaction between higher education institutions, business, the state, public organizations and society in general, as well as understanding the importance of addressing the issue of socialization and adaptation of people with special needs and disabilities.

Thus, we studied the problem of the socialization of the national economy through the development of the inclusiveness of education and business in Ukraine and the introduction of an inclusive audit of institutions, its essence and place in the system of management of enterprises and institutions were determined, as well as features of the assessment of the level of inclusiveness in Ukraine and in the world. The well-known norms, methods and techniques for estimating the level of inclusiveness are analyzed. The necessity to form a system of indicators for estimating the level of inclusiveness of the internal and external environment at enterprises and institutions is substantiated. The sequence of estimation of inclusiveness level and its system of audit at enterprises and institutions is offered.

It is proposed to consider social entrepreneurship a promising form of social responsibility. Social entrepreneurship not only helps motivate the individual to implement ideas in order to overcome social problems, support for the poor and people with special needs. Social entrepreneurship is also beneficial from the business side, as it enables to reduce the tax burden on it, and on the part of the state and society, socializing a large population.

The Ukrainian society faces the task of determining the national specificity of this phenomenon and ways of supporting it from the state side. Therefore, we recommend deepening institutional support by adopting legislative acts on the development of social entrepreneurship, implementing it systematically and comprehensively in all regions of Ukraine, implementing it through the dissemination by the media of the position of the inclusive (open) environment in order to realize the rights and freedoms of every citizen of Ukraine.

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**SOCIAL AND LEGAL ASPECTS OF THE DEVELOPMENT OF
CIVIL SOCIETY INSTITUTIONS**

Collective monograph

Part II

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