

TARGET ASPECTS OF THE ECONOMIC CATEGORY «ENVIRONMENTAL RESPONSIBILITY»

Actuality of theme. In the context of growing environmental problems in the XXI century, enterprises face the important task of finding a balance between economic development and minimizing the negative environmental consequences that arise during economic activity.

The purpose of the work is a definition of the theoretical basis of environmental responsibility, systematization of scientific opinions, presentation of practical recommendations for the development of environmental responsibility in Ukraine.

Review of major research and publications. The issue of actualization of ecological responsibility in the Ukrainian everyday life was researched by V. M. Savinov [7], pointing to the specific reasons for such close attention to this concept. A. Kennard [6] considers environmental responsibility to be the main competitive advantage of leading companies in the international market, given the current stage of economic development. Many scientists have considered environmental responsibility as a derivative of corporate social responsibility, special emphasis in this direction was made by D. O. Smolennikov [8]. No less interesting approach was proposed by M. V. Berezhna [1] in studying the environmental responsibility of businesses in the context of sustainable development.

Research. Environmental problems in their modern detection have been the subject of close attention of experts for more than fifty years. Industrial enterprises bear a significant share of responsibility for their aggravation and are gradually stepping up efforts to green their activities. Scientists differently interpret the essence of environmental responsibility. Some of them consider it being part of business social responsibility, others say that corporate social responsibility has arisen from environmental responsibility. Much ambiguity is found as to the significance of environmental responsibility, principles of its implementation and priorities in its development.

T. O. Smolennikov explores the environmental responsibility of business as part of corporate social responsibility, which can help solve environmental problems and prevent possible conflicts between business, society and government, as well as promote the perception of domestic producers at the international level.

In his study, V. M. Savinov claims that the issues of environmental responsibility are becoming more relevant for Ukraine every day, as it is due to

many reasons, such as globalization of the economic space, growing threats of technological and environmental disasters, quality and life expectancy and so on.

M. V. Berezna studies the environmental responsibility of business entities in the context of balanced the balanced development of regions. It proposes a mechanism for implementing environmental policy, which includes environmental insurance, environmental audit, economic and financial mechanisms, improving the permitting system and tools to promote environmental responsibility, and more. Because the implementation of these mechanisms in practice improves efficiency not only at the company level but also at the regional level, creates a positive image and a favorable investment climate, improves competitiveness.

In a recent study, A. Kennard found that firms support climate change legislation as a means of gaining power over their competitors. After all, many companies consider it their advantage to uphold environmental standards and prepare for their application before they become law. That is, even if the new regulations harm the business of the organization in the short term, it can still accept it, because it can harm competitors, ensuring the primacy of the firm in the long run.

We propose to consider environmental responsibility through three forms of its manifestation (table. 1).

That is, environmental responsibility obliges those who cause environmental damage to cover the damage to nature, generating in their minds environmentally sound thoughts. With this in mind, we propose a new definition of environmental responsibility, namely: environmental responsibility is a system of measures aimed at environmentally modernized activities and based on regulatory, legal and moral-ethical principles in relation to the environment.

Table 1

Forms of identification of environmental responsibility

Legal aspect	Economic aspect	Philosophical aspect
is an obligation to pay taxes (it is a matter of preserving the natural environment).	reflected in the costs incurred in fulfilling the company's obligations to the environment.	greening of the worldview of members of society, if filling it with modern ecological content and the corresponding direction of thoughts.

That is, environmental responsibility obliges those who cause environmental damage to cover the damage to nature, generating in their minds environmentally sound thoughts. With this in mind, we propose a new definition of environmental responsibility, namely: environmental responsibility is a system of measures aimed at environmentally modernized activities and based on regulatory, legal and moral-ethical principles in relation to the environment.

A broader concept is environmental responsibility of the enterprise. This concept is characterized as a means of greening the activities of industrial enterprises, namely:

- as a process of introduction of technological, administrative and legal methods, which provide for the production of the required products in the required quantity and sufficient quality in terms of improving the efficiency of natural resources and reducing anthropogenic pressure on the environment;
- as a set of measures to achieve the optimal balance between economic and environmental goals of the enterprise;
- as activities and development that do not occur at the expense of natural systems and do not lead to a decline in public health;
- as a process of ensuring the quality of the environment and the economical use of natural resources, which is acceptable to society and in accordance with regulatory requirements;
- as a form of entrepreneurial activity based on the satisfaction of ecological and economic needs at the expense of products with significant ecological utility, and the components of the ecological system are considered as factors that determine ecological and economic needs.

That is, under the environmental responsibility of business, we understand the social and economic activities of small and large enterprises aimed at restoring the ecological balance, which is disturbed by production processes. In addition, this activity should be carried out preventively in order to prevent technological disasters or local environmental damage.

Analyzing the experience of environmentally friendly companies (table 2), we can say that the implementation of environmental responsibility in everyday practice, leads to lower costs, higher revenues, as well as to obtain competitive advantages.

Table 2

Experience in implementing environmental responsibility of foreign and Ukrainian companies

Company	Directions of influence on the ecological situation / results
KPMG	<p>KPMG management has identified five areas through which the company can have a positive impact on the environmental situation, namely:</p> <ul style="list-style-type: none"> - rational use of water; - reduction of paper consumption; - reduction of traditional energy consumption; - use of alternative energy sources; - optimization of transport use; - waste reduction. <p>Implementing environmental programs in these areas allows the company to save about \$ 250,000 annually.</p>

McDonald's	<p>The company has chosen three areas for environmental responsibility of its restaurants:</p> <ul style="list-style-type: none"> - increase of energy efficiency; - ensuring the environmental friendliness of food packaging and reducing waste; - «green design» of restaurants. <p>Such measures allowed it to become the most environmentally friendly among fast food restaurants, as a result of which the number of customers increased significantly and incomes increased.</p>
Walmart and Target	<p>Introduced such eco-oriented processes as composting and utilization, change of transportation routes to save fuel, reduce the cost of packaging materials, increase the share of environmental products in sales. Over the past 5 years, these changes have had a positive impact on the image of companies, which has increased sales by about 20%.</p>
Obolon	<p>The corporation implements innovative and energy-saving technologies, improves environmental performance, minimizes harmful emissions and reuses resources. For example, Obolon recycles 30 million plastic bottles a year. In addition, it is constantly improving its production processes in order to save resources, which in addition to economic effects has a very positive impact on the environment. For example, new powerful and economical boilers have been installed at a brewery in Kyiv, which process heat and save 633,000 m³ of natural gas per year, the equivalent of UAH 1.7 million. Obolon sells, recycles and reuses more than 95% of its own production waste, demonstrating a responsible attitude to environmental problems in Ukraine.</p>
Nemiroff	<p>Supplies its products to 72 countries and is one of the three largest producers of vodka in the world. The company has achieved this result through certification and compliance with the requirements of the environmental management system ISO 14001: 2004. To this end, the company has introduced energy-saving technologies. Its production facilities are equipped with energy efficient equipment. In addition, the company reconstructed the technological refrigeration system, replaced pipelines, pumps and insulation.</p>
Kyivstar	<p>The company is not involved in industrial business, but does not shy away from current threats: climate change and global warming. Kyivstar's environmental responsibility is realized in environmentally friendly products and services, responsible technical solutions, as well as environmental</p>

	standards. The company increases the energy efficiency of its network equipment, reduces CO2 emissions and consumption of natural resources. Its volunteers annually plant trees and gardens in more than 20 cities of Ukraine, clean greenery, plant trees and flower arrangements together with customers and all knowledgeable citizens.
--	---

Source: compiled by the author based on [2-5]

By joining environmental initiatives, or developing their own environmental projects, they managed to establish the image of socially responsible companies, to penetrate deeper into markets.

Conclusion. The generalized interpretation is as follows: environmental responsibility is a set of actions that do not interfere with business interests, aimed at increasing environmental benefits, reducing negative emissions and conserving natural resources, in addition, are regulated by current legislation in the field of ecology. Environmental responsibility in Ukraine is introduced and developed only by probably successful companies. They receive a significant income and mainly focus on selling their products abroad. So far there are very few such companies. The implementation of environmental responsibility in everyday practice will significantly improve the state of industrial activity in the long run and reduce the number of negative impacts on nature.

References

1. Berezhna M.V. Ecological responsibility of business entities in the system of balanced development of the region // Theoretical and practical aspects of economics and intellectual property.– 2014.– Vol. 1 (10), Vol. 1. - P. 344–348.
2. Ecology // Obolon // www.obolon.ua.
3. Ecosystem // Nemiroff // www.unglobalcompact.org.
4. Environmental protection // www.kyivstar.ua Kennard Amanda. The enemy of my enemy: when firms support climate change regulation. International Organization 74.2 (2020): 187-221
5. ISO focus July-August 2014 // International Organization for Standardization // www.iso.org
6. Kennard Amanda. The enemy of my enemy: when firms support climate change regulation. International Organization 74.2 (2020): 187-221
7. Savinova V.M. Environmental responsibility of entrepreneurship // Young scientist. – 2015.– №2. - P. 195–197.
8. Smolennikov D.O. The role of environmental responsibility of business on the way to sustainable development // Visnyk of SSU.– Series: Economics.– 2013.– №4. - P. 35–39.